



City of Gustavus

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City of Gustavus
Budget
Fiscal Year 2021

FY20-17NCO Attachment

Approved by the Gustavus City Council June 15, 2020

FY 2021 City of Gustavus Operating Budget

This document contains the City of Gustavus operating budget for fiscal year 2021 (FY21: July 1, 2020 through June 30, 2021). A summary of notable items in the budget is provided below. Capital improvement projects not funded through the operating budget are not discussed in this document; please see the separate Capital Improvement Plan. The city's only Enterprise Fund, the Gustavus Community Network, was discontinued in FY16 by Resolution CY15-31. All other departments are in the General Fund.

COVID-19 and the CARES Act

Before any discussion of individual budget categories, the impact of the novel coronavirus COVID-19 must be stressed. This disease swept the world, with the first case documented in Alaska 3/7/20. Subsequently, Glacier Bay National Park & Preserve postponed the start of the visitor services season until July 1, and the Glacier Bay Lodge and Boat Tours both will remain closed for 2020. The City of Gustavus followed suit with Resolutions declaring a community emergency and requiring social distancing and a 14-day quarantine for all arrivals (lifted for intrastate travelers 5/12/20 by state mandate). All seasonal Gustavus lodges are either not opening for the summer 2020 season or will have a delayed start, impacting sales and room tax revenue. It is also unknown how dramatically seasonal activities such as kayak trips, charter fishing, whale watching, etc. in Gustavus will be impacted. For the purposes of budgeting, a budget baseline was generated projecting off-season "winter" revenue year-round, without the seasonal increase in activity in the summer. This dramatically reduced projected sales tax and room tax and eliminated the fish box tax from the budget. In concert with this, expenses were also reduced. The only travel that was budgeted for was training for two new council members and required training for the Disposal & Recycling Center (DRC) Operator, Fire Chief, and Emergency Medical Service (EMS) volunteers. To recognize the reduction in demand for services, payroll hours were reduced at the DRC, at City Hall, and for the Marine Facilities Coordinator.

In mid-April 2020, the Governor released a proposed spending plan for the funds the State of Alaska received from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Details and appropriation were finalized mid-May, and these funds will be distributed as a grant for use on COVID-19 related expenses. They are not to be used to supplement budgets to mitigate revenue impacts from COVID-19 as was hoped for. As a result, the FY21 City of Gustavus budget is left with a shortfall that will be supplemented by prior year cash surpluses until revenues rebound or services are reduced. As of June 1, these CARES Act funds must be used for expenses incurred from March 1 through December 31, 2020.

Funding for the Gustavus Visitors Association and the Gustavus Children's Enhancement Program are not included in the FY21 budget, as it is presumed their activities and expenses this fiscal year will be eligible for CARES Act reimbursement through the City of Gustavus. As information is still evolving weekly, if this proves not to be the case, the budget may be amended at a later date via non-code ordinance to include one or both of these organizations, as needed. Additionally, funding for payroll expenses and benefits for health and safety personnel are presumably eligible for CARES Act reimbursement. If this proves true, the salary and benefits for the Fire Chief for July through December 2020 would be pulled out of the operating budget and would instead be funded through CARES Act funds. Payroll and benefits for other employees for time spent on COVID-19 tasks while diverted from their usual tasks may also be eligible. As this affects expenses beginning March 1, it is expected some payroll expenses will be reimbursed for FY20, resulting in additional prior year funds that can be rolled over to FY21.

A. Revenues

1. Sales Tax

Sales tax makes up the bulk of locally generated revenue. The current sales tax rate is 3% (Ordinance FY11-02 amending municipal code section 04.15.030). Sales tax revenue has been increasing, with FY20 trending to at least match the FY19 receipts, as of the time of this writing. Sales tax revenue for FY21 was budgeted dramatically lower based on the “winter-level” of tax revenue due to the impacts of COVID-19 with expectations revenue will meet or exceed the budget but hopefully not be any lower.

Beginning in FY19, the 2% seller’s discount was assigned to room or retail tax income as appropriate instead of being its own line-item. In the past, 2% seller’s discount counted against retail tax income regardless, or showed up separately as Seller’s Discount line-item (but did not include all discounts). This line-item still appears on the 5-year budget comparison for FY17 and FY18, so it is mentioned here.

2. Online Sales Tax

The FY21 budget includes a new line-item “Remote Sellers Retail Tax”. In late FY20, the City of Gustavus joined the Alaska Municipal League (AML) Remote Seller Sales Tax Commission (Resolutions CY20-09 and CY20-10) and created municipal code section 11 (Ordinance FY20-16). Through this ordinance, vendors making sales from outside of Alaska and shipping to addresses within Alaska that meet an annual threshold of either a minimum of \$100,000 in sales or at least 200 collective transactions will collect the applicable sales tax of the addressee and remit it to a central clearinghouse, AML’s commission. The commission forwards the tax payments on to the taxing entity, in this case the City of Gustavus, less a 15-20% fee. While the city currently receives sales tax payments from a few internet vendors, it is anticipated that participation in this commission will greatly increase our sales tax collection from online sales shipped to Gustavus. This commission is part of a nationwide shift in taxing online sales following a decision by the United States Supreme Court in *South Dakota v. Wayfair* that allows for the amendment of the sales tax code to account for remote sellers who do not have a physical presence in either the state or city, but do have a taxable connection with the state of Alaska and the City of Gustavus.

3. Room Tax

The current room tax is 4% (municipal code section 04.14.030). Room tax revenue had been increasing over recent years until FY19, which likely was partly affected by the closure of a sizeable Gustavus business at the end of the 2017 tourist season. FY20 room tax receipts to date are \$78,000, indicating a possible return to the increasing trend as before. Room tax revenue for FY21 was budgeted dramatically lower based on the “winter-level” of tax revenue due to the impacts of COVID-19 with expectations revenue will meet or exceed the budget but hopefully not be any lower.

4. Fish Box Tax

The fish box tax revenue had been decreasing and has now stayed steady for FY19 and FY20. The current fish box tax is \$10/box packaged and transported out of town (municipal code section 04.16.030). Fish box tax revenue projected for FY21 has been budgeted at zero based on the “winter-level” of tax revenue due to the impacts of COVID-19 with expectations revenue will meet or exceed the budget but hopefully not be any lower.

Beginning in the summer of 2019, fish box stickers were not year-specific. This transition was to reduce the waste of having surplus stickers on hand at the end of each year. At this time, businesses are still returning all surplus stickers at the end of the year. It is possible, but

unlikely, that a company could purchase fish box tax stickers for more than one year at a time, altering the annual revenue.

5. Other City-Generated Revenue Sources

The **Disposal and Recycling Center (DRC) and Community Chest** combined revenues have varied from \$82,000 to \$95,000 over the past five fiscal years. The current fee schedule for the DRC was adopted May 8, 2017 with Resolution CY17-06. The DRC and Community Chest revenue for FY20 has been budgeted dramatically lower based on the “winter-level” of solid waste volume being processed and the Community Chests current closure due to the impacts of COVID-19 with expectations revenue will meet or exceed the budget but hopefully not be any lower.

The **Gustavus Volunteer Fire Department (GVFD)** resumed billing for ambulance transport at the end of FY18. As a result, citizen enrollment in the ambulance subscription program (ASP) has also increased. With active ambulance billing occurring, this revenue source has been budgeted the same as FY19. Ambulance transports are entered as invoices with discounts for ASP Enrollment and Medicare write-offs. Accounts Receivable amounts have increased. GVFD income includes all invoiced charges to date (but not necessarily collected yet) due to the accrual accounting method.

Gravel pit material sales had been increasing but slightly dropped in FY20. The FY20 budgeted revenue is more than double the FY19 budget due to an increase in the price of pit run material from \$2.00/cubic yard to \$4.00/cubic yard, effective February 12, 2019. For FY21, the budget remained the same even with an increase in the price of pit run material from \$4.00/cubic yard to \$6.00/cubic yard, effective February 10, 2020. A corresponding expense line-item was created called the Gravel Pit Fund that will move some of the gravel pit revenue to a new, dedicated savings account to help fund the anticipated increased costs of operating the gravel pit in the near future.

Business license fees collected have been slightly increasing over the past five fiscal years. Due to the uncertainty of COVID-19 impacts stretching into spring 2021, the budgeted revenue has been slightly decreased.

Marine Facility motorized vessel registration fees increased February 10, 2020, to raise funds for the new cost of transporting the steel mooring float to and from the state dock to its winter mooring near Pleasant Island. However, under this conservative budget scenario and with the uncertainty of COVID-19 impacts stretching into spring 2021, commercial vessel fees for the charter fleet are assumed to be zero, reducing budgeted revenue. The FY21 Marine Facilities expense budget reflects the increased contractual services expense for the anticipated corresponding float transport costs.

The **Gustavus Public Library** budgeted income remains the same as FY20. FY20 library income line-item includes fundraising revenue from t-shirts, tote bags, and stickers. The city budget’s fundraising line-item is almost solely for library activities beginning with FY19.

6. Federal Revenue

i. Payment in Lieu of Taxes (PILT)

The amount of PILT revenue is unpredictable until late in the budgeting process. PILT was fully funded for FY21 on December 20, 2019, with the Further Consolidated Appropriations Act, 2020 (P.L. 116-94). The FY21 city budget is slightly higher than the FY20 actual amount received due to an increasing trend in recent years. The FY21 PILT application was emailed 3/12/20, and the FY21 PILT revenue amount is still unknown at the time of this writing.

For more information on PILT, see the U.S. Department of the Interior website (<https://www.doi.gov/pilt>) or the State of Alaska website: <https://www.commerce.alaska.gov/web/dcra/CommunityAidAccountability/PaymentinLieuofTaxes.aspx>

ii. National Forest Receipts (NFR)

NFR revenue had dwindled to virtually nothing in FY17 and was assumed to be zero for FY18 until the city unexpectedly received FY18 funds of \$53,927.79 in the final week of the fiscal year. NFR revenue will continue to be unpredictable for the foreseeable future. In the past, the City of Gustavus was able to retain unused NFR funds from year to year in a dedicated savings account as encumbered funds used only for road maintenance. Now, the NFR funds received are not enough to pay for the full road maintenance budget each year, and the city has been supplementing current year NFR funds with the encumbered savings. The road maintenance budget for FY21 will use up the remainder of this encumbered fund savings along with current year NFR funds, if any. A separate unencumbered savings account was established with 2-3 years of road maintenance funds, but using savings long-term is unsustainable. Given the unpredictability, the budget line for this revenue source is set at zero for FY21 as was done the past two years. The FY20 application was submitted 7/25/19, and FY20 NFR funds were announced 4/17/20 at \$44,228.25.

In spring of 2019, extensive work with State of Alaska DOT Information Systems and Services Division was completed to calculate mileage of the roads maintained by the City of Gustavus as part of a larger project to help verify mileage communities were submitting to the State of Alaska Department of Department of Commerce, Community, and Economic Development (DCCED) under the National Forest Receipts program. Total mileage for City of Gustavus changed from 31.21 to 24.61 miles, which will likely lead to reduced NFR receipts.

For more information on NFR, see the State of Alaska website: <https://www.commerce.alaska.gov/web/dcra/CommunityAidAccountability/NationalForestReceipts.aspx>

7. State Revenue

i. Community Assistance Program

The State of Alaska budget outlook remains grim, although before COVID-19 hit, there were indications the state was coming out of its recession. The Community Assistance Program (CAP), formerly known as Community Revenue Sharing, has seen decreased funding over the past few fiscal years but continues to be fought for by Alaska municipalities. The City of Gustavus is eligible for an estimated \$75,081 of FY21 funding as of 1/14/20. The Governor vetoed this full funding for the second year in a row, and instead the city was to expect 67% of the value the city received for FY20 with the remainder being funded through COVID-19 relief. If the CAP reduction becomes the new norm, this revenue will need to be generated elsewhere or expenses reduced.

For more information on CAP, see the State of Alaska website: <https://www.commerce.alaska.gov/web/dcra/Communityaidaccountability/communityrevenue-sharing.aspx>

ii. Shared Fisheries Business Tax

The Shared Fisheries Business Tax is variable. The FY21 budgeted revenue remains the same as the past two years. The FY20 application was supported by Resolution CY19-22, adopted 12/9/19, with FY20 funds of \$336.70 received 4/22/20.

For more information on the Shared Fisheries Business Tax, see the State of Alaska website:

iii. Liquor Share Tax

On 4/1/19, the City of Gustavus received its first Liquor Share Tax distribution. The regularity and amount of liquor share tax remains unclear, so this item is budgeted at zero.

State of Alaska Statute 04.11.610, Refund to Municipalities, states:

(a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

(b) If the officers of a municipality fail to actively enforce local ordinances, laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state, the commissioner of commerce, community, and economic development may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws, and regulations is resumed.

In the past, directors of the State of Alaska Alcohol & Marijuana Control Office have interpreted (b) to mean that only municipalities with law enforcement agencies would be provided with this refund. The current state administration interprets “officers of a municipality” broadly to include elected officials or city administrators and has started providing refunds to municipalities in which licenses exist. Retroactive refunds will not be issued.

8. Interest

Since FY19, this line-item only includes the interest received on the checking account at First National Bank Alaska.

9. Grants and Scholarships

Incoming grants and scholarships are tracked in various ways in the city’s accounting software. For grant funds that are deposited and then used over time, a separate class or fund is created in the accounting software, and this revenue and the expenses paid by it are not included in the operating budget. For scholarships or grants that are reimbursements for costs already incurred, the funds are included in the operating budget and are deposited as a credit toward that expense budget line-item. A summary of grants and scholarships this fiscal year to date is included in this document. The CARES Act funds are issued as a grant and will reside in their own Alaska Municipal League Investment Pool (AMLIP) account.

10. Prior-Year Cash Balance

In past years, surplus funds from the prior fiscal year were not incorporated into the next fiscal year’s budget. These funds simply remained in the checking account or were eventually transferred to one of the city’s savings or investment accounts. Beginning with the FY20 budget, prior-year funds were included up to the amount necessary to balance the current budget. By late FY20, the prior-year funds needed to balance the budget were down to \$10,000 and expected to drop to zero by the end of June. Due to the impacts of COVID-19, the FY21 budget will be relying on these saved surplus funds. At the end of FY20, any surplus funds will be rolled over to FY21, and any additional funds needed will be pulled from the budget surpluses located in the city’s AMLIP Reserve account.

B. Expenditures

1. Payroll

In FY21, reduced hours were budgeted for the Marine Facilities Coordinator, DRC employees, and the City Administrator in response to COVID-19 impacts. Worker's compensation insurance rates are lower due to this reduced payroll and due to changes in the insurance market.

2. Cost-of-Living Adjustment

The City of Gustavus annually reviews the consumer price index change for Anchorage and determines if a cost-of-living pay adjustment will be adopted for the coming year. On 2/10/20, Resolution CY20-04 adopted a 1.4% increase for all regular position employees effective July 1, 2020.

3. Group Health Plan & Health Insurance Stipend

A group health plan option was explored in late FY18 and coverage began 6/1/19 for enrolled employees. Premier Blue Cross/Blue Shield offered a range of plans through our current insurance agent. The premiums for the 2020 plan Silver 2500 with the lowest deductible of \$2500 increased substantially from 2019. With the premium increase, the enrolled employees have met the premium cap of \$700 as outlined in the Benefits P&P and will be contributing the balance of the premium. This is for the policy year 6/1/20-5/31/21. Employees can opt out with proof of insurance. For those opting out, a taxable health insurance stipend of \$200/month is offered to offset the expense of being added to their spouse's health insurance. This amount is based on analyzing the federal employee group health coverage costs for employee only vs. employee and spouse, which is an extra \$222.44/month (formerly \$212/month when the stipend was first approved). The latest benefits policy and procedure was adopted May 11, 2020 (Resolution CY20-15).

4. Increased 457(b) Enrollment

FY18 saw a change to full participation by eligible employees in the 457(b) retirement benefit the City of Gustavus offers.

5. Managed IT Services

In April 2018, the City of Gustavus entered into a contract for managed information technology (IT) services. An IT contractor had not been used since the end of 2016. The professionalization of this vital city infrastructure was a welcome step and resulted in a new line-item in the FY19 budget. IT equipment purchases were made in FY19 and FY20 to get the city caught up, through the Administrative Department's equipment purchase budget line-item. FY21's budget remains the same, with less visits and work-up being performed but more equipment online, resulting in slightly higher monthly maintenance fees.

6. Social Service: Gustavus Children's Enhancement Program

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to include the option to fund limited social services. With this step and the resulting policy and procedure (Resolution CY18-17, adopted May 14, 2018), the Gustavus Children's Enhancement Program (a.k.a. The Rookery at Gustavus) may request up to 20% of their operating budget from the City of Gustavus to keep their services available and affordable. This was a new category in the city's budget.

7. Economic Development Service: Gustavus Visitors Association

In FY18, the City of Gustavus updated municipal code Title 6 (Ordinance FY18-09, adopted 2/12/18) to formalize the option to fund economic development services. With this step and the resulting policy and procedure (Resolution CY18-16, adopted May 14, 2018), the Gustavus

Visitors Association (GVA) may request up to 50% of the previous fiscal year's City of Gustavus room tax revenue to supplement their operating budget. Municipal code Title 4 was also updated (Ordinance FY18-11, adopted 3/12/18) to reflect GVA's change in fiscal year dates to match the City of Gustavus's fiscal year.

8. Repair and Replacement Annual Contributions

As part of a more comprehensive capital improvement plan initiative that took place during FY18, repair and replacement budget line-items were created for all of the departments to funnel some funds each year toward long-term asset replacement and other capital projects. This was a new line-item in the FY19 budget and will be included in each year's budget. These funds are deposited in a dedicated Alaska Municipal League Investment Pool (AMLIP) account [AMLIP Repair & Replacement (R&R)]. FY21 budget was decreased slightly due to some assets having their full replacement cost or down-payment now set aside.

9. Review Services and Audit

The City of Gustavus has not received enough state or federal funds to trigger a mandatory audit since FY15. The City Council and Treasurer agreed in January 2018 it was in the best interest of the city to have some sort of outside accounting review after the completion of FY18. Review services were conducted January 2019 by the same accounting firm that has completed the city's audits in the past. The City Council considered budgeting for a full audit in FY21 after the completion of FY20, as that will mark five years since the last audit, at an estimated cost of \$25,000. At this time, the council will wait to see if a large grant triggers a mandatory audit in the near future (such as the Coronavirus Relief Fund Grant) before deciding to fund an audit.

10. Insurance Premium Increases:

The city's general liability and property insurance costs increased again for the coming fiscal year. Per the city's insurance agent, fire and burst pipe claims are driving the property increase here in Alaska, with global impacts from wildfires. The general liability rate is being driven by claims for employment practices and child sexual abuse (primarily in school districts) across the insurance market (not specifically in Gustavus). The awards in those claims have been over \$10 million. Workers compensation rates have increased for first responders due to COVID-19, increasing this expense for the Fire Chief and Fire Department volunteers.

11. Vehicle Mileage

Beginning in FY19, the Marine Facilities Coordinator was included with other departments for vehicle mileage reimbursement. This position requires extensive driving, visiting the dock 1-2 times per day, retrieving supplies, and purchasing construction materials for work in the Salmon River Boat Harbor. This line-item is similar for FY21.

12. Contractual Services

The FY21 budget includes an additional \$10,000 under the Marine Facilities budget for transport of the steel mooring float to and from the state dock and its winter mooring near Pleasant Island. The DRC budgeted funds in contractual services for PFAS (per- and polyfluoroalkyl substances) and metals testing of the well to be used for the new composting facility. The DRC also budgeted funds for a consultation with an engineer to assist with planning for the landfill mound's future. No Household Hazardous Waste event is budgeted, as had been done for FY18 and FY20 (although FY20 was canceled due to COVID-19). The GVFD's contractual work for building maintenance was included in this line-item in the past, but beginning with FY21, this expense is listed under Building: Maintenance & Repair.

13. Professional Services

The FY20 budget increased the line-item for Professional Services (city attorney) due to a planned revision of multiple ordinances, requiring city attorney review, along with the ongoing issues of the electrical intertie, PFAS water contamination in the community, and possible borough formation in Icy Strait. The FY21 budget reduces this line-item due to many of these issues requiring less attorney involvement at this time and due to expense reductions because of COVID-19.

14. Equipment

GVFD's equipment purchase budget is generally used as a match for equipment grants received.

C. Proposed Rate Changes

None at this time.

D. Long-Term Finances

1. Reserve Funds

In late FY18, the persistent high carryover of funds from one fiscal year to the next was addressed along with a reapportioning of the reserve accounts held by the city to establish designated accounts for capital improvements, asset repair and replacement, and unencumbered funds for road maintenance. Along with this redistribution of funds between accounts, an Unrestricted Fund Balance Policy and Procedure was created to guide the use of future carryover funds. See FY18-16NCO for the account designations and Resolution CY18-18 for adoption of the Unrestricted Fund Balance Policy and Procedure. As part of this policy, the unrestricted fund balance will be maintained around 25% of the fiscal year's operating expenses. At this time, the unrestricted fund balance resides in the city's First National Bank Alaska checking account. See the policy document for details.

2. Long-Term Debt

The City of Gustavus currently has no debt obligation.

E. Fiscal Year 2021

1. Road Maintenance Budget

Continued uncertainty with National Forest Receipts (NFR) funding means the City Council must continue to plan to use encumbered funds for Road Maintenance, until that AMLIP account is depleted, which will occur this year. The operating budget will have to be adjusted to fund this expense or other reserve funds will have to be tapped. A separate "AMLIP Road Maint – Unencumbered" account was created with FY18-16NCO to ensure this vital expense can be covered in the short-term (2-3 years) while a new sustainable plan is made to fund this expense.

2. Disposal & Recycling Budget

Additional freight costs could be incurred in the future as the market for mixed plastics and mixed paper recyclables changes or disappears due to changes in the world economy. At this time, it is unclear what the ramifications will be. The Solid Waste Management Plan revision to be presented in 2020 may provide more insight into this.

3. Lands Budget

At the time of this writing, the future of the gravel pits is uncertain. Regardless of the decisions that are made, it is expected that there will be increased expenditures for this department for the foreseeable future.

F. Discussion of Possible New Revenues

None at this time beyond sales tax on internet sales, discussed under the Online Sales Tax section above.

A seasonal fuel excise tax was introduced 3/9/20, but this tax was subsequently withdrawn from the proposed ordinance largely due to the COVID-19 impacts.

G. Summary

The promising revenue trends of the past few years for the local economy, with positive growth in room and retail tax returns, are now all up in the air as the region, state, and world recover from the impacts of the COVID-19 pandemic. The City of Gustavus remains in good monetary standing, thanks to the surpluses of prior years and with the help of the CARES Act for FY21.

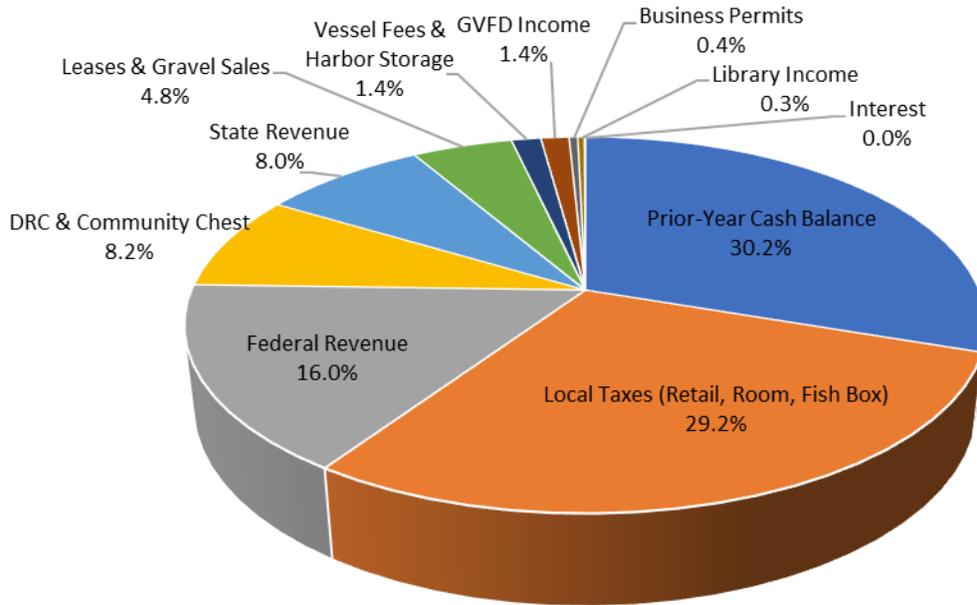


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City of Gustavus Financial Summary Fiscal Year 2021

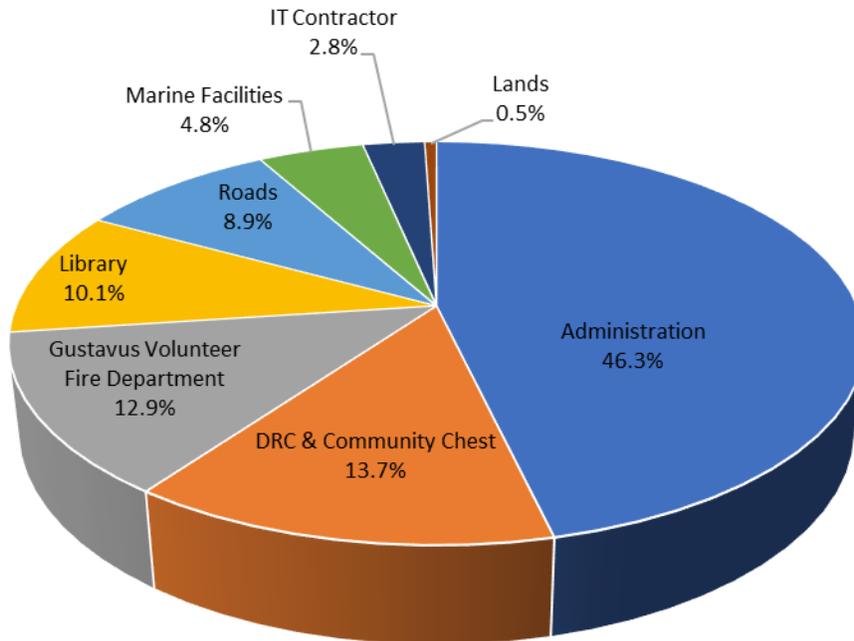
June 2020

FY21 Budgeted General Fund Revenues



Note: \$100,000 of funds from savings for road maintenance are not included here.
 DRC is the Disposal and Recycling Center. GVFD is the Gustavus Volunteer Fire Department.

FY21 Budgeted General Fund Expenses



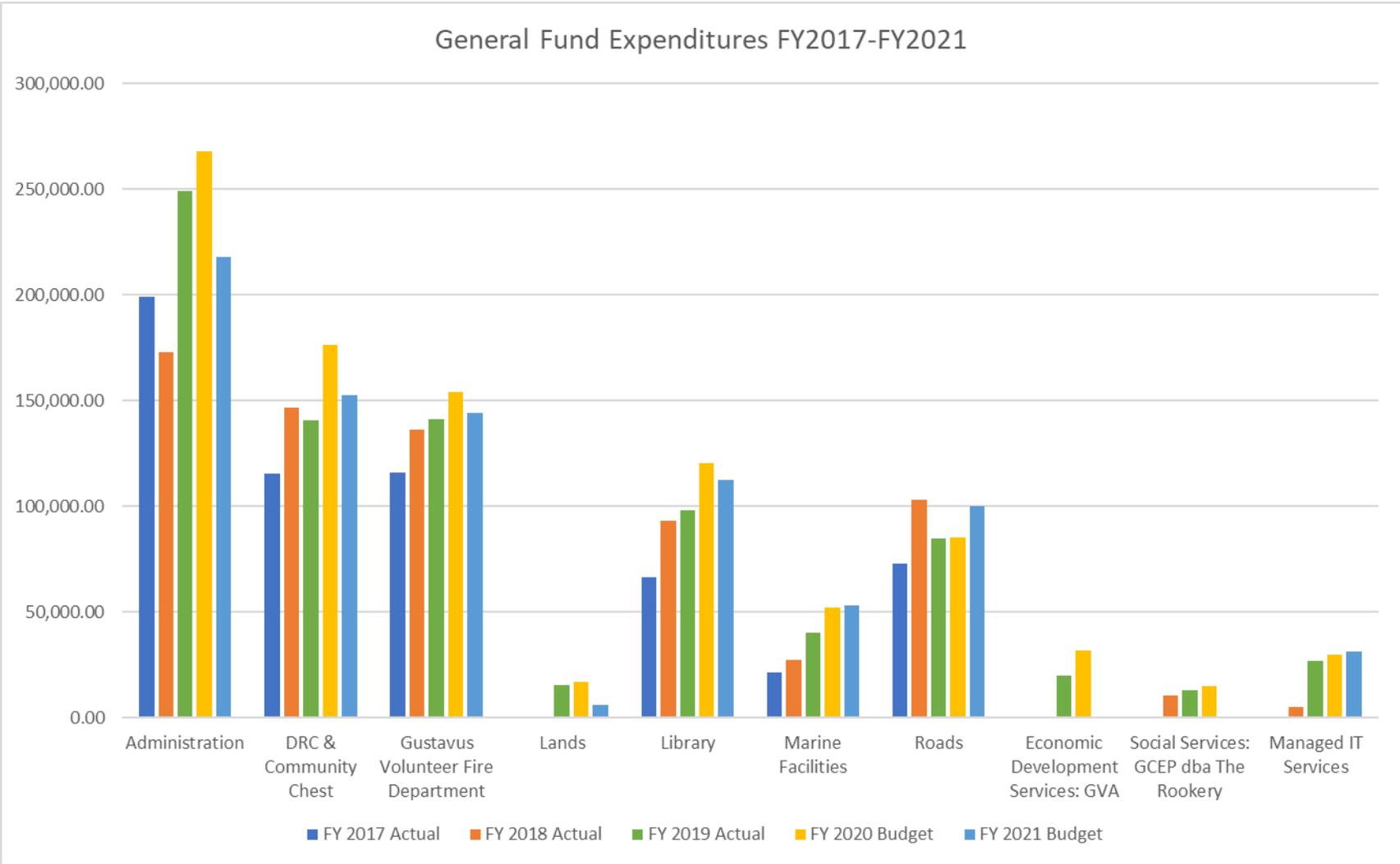
City of Gustavus General & Enterprise Funds Revenue & Expenditure Recap FY17-FY21

| | Actual | Actual | Actual | Budget | Budget |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| Admin Fees | 5.00 | 0.00 | 30.00 | | |
| Business License Fees | 3,800.00 | 3,900.20 | 4,150.00 | 3,800.00 | 3,000.00 |
| Donation - Inter-library Loans | 119.80 | | | | |
| Donations | 2,470.22 | 1,467.00 | 1,117.50 | 1,000.00 | 1,000.00 |
| DRC Income | | | | | |
| Community Chest Sales | 14,457.35 | 15,277.00 | 16,243.60 | 15,000.00 | 11,000.00 |
| Landfill Fees paid @ City Hall | 24,288.62 | 28,483.47 | 31,295.99 | | |
| Landfill Fees/Sales | 39,469.87 | 45,722.65 | 46,888.90 | 70,880.00 | 45,000.00 |
| Recyclable Material Sales | 3,827.52 | 6,354.27 | 7,776.65 | 4,600.00 | 2,600.00 |
| DRC Income - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total DRC Income | 82,043.36 | 95,837.39 | 102,205.14 | 90,480.00 | 58,600.00 |
| Federal Revenue | | | | | |
| Natl Forest Receipts-Encumbered | 5,537.40 | 53,927.79 | 45,494.92 | | |
| Payment In Lieu of Taxes | 97,777.98 | 107,545.26 | 107,167.43 | 100,000.00 | 115,000.00 |
| Total Federal Revenue | 103,315.38 | 161,473.05 | 152,662.35 | 100,000.00 | 115,000.00 |
| Fundraising | 5,146.30 | 1,155.00 | 556.00 | 500.00 | 800.00 |
| GCN Income | 534.48 | | | | |
| GVFD Income | | | | | |
| Ambulance Billing | 0.00 | 5,742.10 | 9,659.71 | 6,500.00 | 9,000.00 |
| ASP | 1,330.00 | 1,360.00 | 625.00 | 1,400.00 | 600.00 |
| Training | 250.00 | | 30.00 | | 150.00 |
| GVFD Income - Other | 0.00 | | 390.00 | | |
| Total GVFD Income | 1,580.00 | 7,102.10 | 10,704.71 | 7,900.00 | 9,750.00 |
| Interest Income | 234.64 | 875.84 | 698.82 | 300.00 | 350.00 |
| Lands Income | | | | | |
| Gravel Pit Gravel Sales | 8,084.00 | 9,906.00 | 11,360.00 | 22,000.00 | 22,000.00 |
| Total Lands Income | 8,084.00 | 9,906.00 | 11,360.00 | 22,000.00 | 22,000.00 |
| Lease Income | 15,344.35 | 13,470.35 | 12,720.35 | 12,720.35 | 12,720.35 |
| Library Income | 2,203.93 | 1,597.28 | 1,174.70 | 500.00 | 500.00 |
| Marine Facilities Income | | | | | |
| Facilities Usage Fees | 0.00 | 4,965.00 | 1,170.00 | 1,000.00 | 1,000.00 |
| Commercial Vessel Registration | 9,600.00 | 9,000.00 | 9,210.00 | 9,000.00 | 2,500.00 |
| Private Vessel Registration | 4,709.00 | 5,450.00 | 4,940.00 | 4,000.00 | 5,000.00 |
| Storage Area Fee | 0.00 | 1,210.00 | 1,790.00 | 1,700.00 | 1,700.00 |
| Marine Facilities Income - Other | 918.75 | 13.23 | 1.00 | | |
| Total Marine Facilities Income | 15,227.75 | 20,638.23 | 17,111.00 | 15,700.00 | 10,200.00 |
| State Revenue | | | | | |
| Community Assistance Program | 77,202.00 | 88,824.00 | 85,461.43 | 82,598.89 | 55,506.42 |
| Liquor Share Tax | | | 3,350.00 | | |
| Shared Fisheries Business Tax | 2,196.31 | 1,921.08 | 1,884.12 | 1,500.00 | 1,700.00 |
| Total State Revenue | 79,398.31 | 90,745.08 | 90,695.55 | 84,098.89 | 57,206.42 |
| Tax Income | | | | | |
| Retail Tax Income | 342,815.50 | 356,826.45 | 392,649.12 | 370,000.00 | 185,000.00 |
| Remote Sellers Retail Tax | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| Room Tax Income | 70,344.45 | 75,150.61 | 70,505.72 | 65,000.00 | 4,500.00 |
| Fish Box Tax | 15,140.00 | 13,535.69 | 12,350.00 | 13,000.00 | 0.00 |
| Penalties & Interest | 4,199.99 | 5,449.72 | 25,160.35 | | |
| Tax Exempt Cards | 210.00 | 200.00 | 320.00 | 200.00 | 300.00 |
| Seller's Compensation Discount | -3,362.23 | -788.30 | | | |
| Total Sales Tax Income | 429,347.71 | 450,374.17 | 500,985.19 | 448,200.00 | 209,800.00 |
| Total Income | 748,855.23 | 858,541.69 | 906,171.31 | 787,199.24 | 500,926.77 |
| Gross Profit | 748,855.23 | 858,541.69 | 906,171.31 | 787,199.24 | 500,926.77 |

| | Actual | Actual | Actual | Budget | Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Expense | | | | | |
| Administrative Costs | 2,048.56 | 3,300.02 | 28,578.93 | 4,000.00 | 2,000.00 |
| Advertising | 0.00 | 75.00 | 503.57 | 100.00 | 100.00 |
| Bad Debt | 0.00 | 620.61 | | | |
| Bank Service Charges | 3,487.97 | 2,223.32 | 2,719.62 | 2,275.00 | 2,275.00 |
| Building | | | | | |
| Insurance | 2,785.99 | 5,326.35 | 6,942.37 | 6,915.00 | 10,650.90 |
| Maintenance & Repair | 2,603.57 | 16,462.30 | 9,570.61 | 8,565.00 | 10,000.00 |
| Total Building | 5,389.56 | 21,788.65 | 16,512.98 | 15,480.00 | 20,650.90 |
| Cash Short/Over | 489.59 | | | | |
| Contractual Services | | | | | |
| Ambulance Billing Expense | 0.00 | 400.00 | 1,371.10 | 1,600.00 | 1,200.00 |
| Gravel Pit Survey | | | | 15,000.00 | |
| Managed IT Services | 0.00 | 4,930.00 | 27,040.00 | 30,000.00 | 31,200.00 |
| Contractual Services - Other | 40,134.32 | 43,114.94 | 23,106.57 | 51,860.00 | 40,000.00 |
| Total Contractual Services | 40,134.32 | 48,444.94 | 51,517.67 | 98,460.00 | 72,400.00 |
| Dues/Fees | 5,320.80 | 5,950.98 | 7,477.94 | 7,450.00 | 8,300.00 |
| Economic Development Services | | | | | |
| GVA | 0.00 | 0.00 | 20,000.00 | 32,000.00 | 0.00 |
| Total Economic Development Services | 0.00 | 0.00 | 20,000.00 | 32,000.00 | 0.00 |
| Election Expense | 111.16 | 212.17 | 276.70 | 250.00 | 250.00 |
| Equipment | | | | | |
| Equipment Fuel | 958.54 | 1,240.30 | 1,553.87 | 1,500.00 | 1,530.00 |
| Equipment Purchase | 2,480.49 | 15,165.12 | 9,731.03 | 15,400.00 | 3,900.00 |
| Insurance | 75.75 | 185.42 | 226.00 | 226.00 | 242.49 |
| Maintenance & Repair | 5,657.44 | 2,477.50 | 2,860.03 | 4,000.00 | 4,000.00 |
| Equipment - Other | 502.00 | 0.00 | | 6,000.00 | |
| Total Equipment | 9,674.22 | 19,068.34 | 14,370.93 | 27,126.00 | 9,672.49 |
| Events & Celebrations (inc. holiday gift) | 2,285.70 | 2,500.00 | 2,995.00 | 4,350.00 | 3,925.00 |
| Freight/Shipping | 15,540.83 | 17,871.54 | 19,762.81 | 24,030.00 | 20,950.00 |
| Fundraising Expenses | 1,872.71 | 1,437.64 | 0.00 | 500.00 | 800.00 |
| General Liability | 1,865.68 | 4,424.75 | 3,827.10 | 5,000.00 | 11,317.32 |
| Gravel Pit Fund | | | | | 6,000.00 |
| Library Materials | 266.73 | 295.59 | 317.81 | 600.00 | 600.00 |
| Marine Facilities | | | | | |
| Insurance | 1,504.77 | 1,654.51 | 1,625.46 | 1,625.00 | 2,368.37 |
| Maintenance & Repairs | 3,291.27 | 5,073.80 | 2,538.69 | 3,000.00 | 1,000.00 |
| Total Marine Facilities | 4,796.04 | 6,728.31 | 4,164.15 | 4,625.00 | 3,368.37 |
| Occupational Health | 0.00 | 0.00 | 0.00 | 500.00 | |
| Payroll Expenses | | | | | |
| Wages | 280,507.54 | 257,967.85 | 327,183.30 | 368,595.15 | 355,750.17 |
| Payroll Taxes | 26,939.04 | 24,880.21 | 31,022.95 | 32,913.71 | 31,957.12 |
| Paid Time off | 19,889.00 | 12,427.32 | 12,469.46 | | |
| Health Insurance (company paid) | 0.00 | 3,679.98 | 17,093.92 | 18,517.20 | 16,800.00 |
| Health Insurance Stipend | 7,773.69 | 17,683.22 | 10,107.50 | 12,000.00 | 13,500.00 |
| 457(b) Employer Contribution | 7,365.45 | 10,300.95 | 19,321.35 | 22,884.83 | 21,874.18 |
| Health Insurance Reimbursement | 3,900.00 | | | | |
| Workers Comp Insurance | 1,961.03 | 13,059.33 | 6,019.58 | 7,772.74 | 8,417.89 |
| Payroll Spot Awards - all depts | 200.00 | | | | |
| Payroll Expenses - Other | -569.59 | 115.72 | 2,362.87 | 170.00 | 170.00 |
| Total Payroll Expenses | 347,966.16 | 340,114.58 | 425,580.93 | 462,853.63 | 448,469.36 |
| Professional Services | 16,078.81 | 25,506.70 | 26,707.42 | 30,000.00 | 10,000.00 |
| Public Relations | 575.00 | 1,006.65 | 728.34 | 500.00 | 500.00 |
| Relocation | 913.70 | | | | |

| | Actual | Actual | Actual | Budget | Budget |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Repair & Replacement Fund | 0.00 | | 20,095.76 | 25,354.66 | 24,772.13 |
| Road Maintenance | | | | | |
| Grading | 23,800.00 | 42,605.75 | 34,129.50 | | |
| Snow Plowing | 20,526.60 | 23,592.50 | 4,668.98 | | |
| Road Maintenance - Other | 28,783.00 | 37,001.99 | 46,198.50 | 85,000.00 | 100,000.00 |
| Total Road Maintenance | 73,109.60 | 103,200.24 | 84,996.98 | 85,000.00 | 100,000.00 |
| Social Services | | | | | |
| GCEP dba The Rookery | 0.00 | 10,540.00 | 12,964.00 | 13,890.00 | 0.00 |
| Total Social Services | 0.00 | 10,540.00 | 12,964.00 | 13,890.00 | 0.00 |
| Stipend | | | | | 3,000.00 |
| Supplies | 15,976.55 | 17,062.52 | 17,404.31 | 19,010.00 | 11,600.00 |
| Telecommunications | 17,967.85 | 21,430.16 | 19,194.90 | 20,790.00 | 20,790.00 |
| Training | 4,394.46 | 8,887.29 | 10,634.69 | 10,400.00 | 5,250.00 |
| Travel | 5,831.17 | 13,759.65 | 15,913.45 | 29,365.00 | 7,000.00 |
| Utilities | | | | | |
| Electricity | 6,188.76 | 8,579.05 | 8,482.45 | 9,300.00 | 9,300.00 |
| Fuel Oil | 6,470.03 | 4,117.02 | 7,871.66 | 7,400.00 | 6,500.00 |
| Total Utilities | 12,658.79 | 12,696.07 | 16,354.11 | 16,700.00 | 15,800.00 |
| Vehicle | | | | | |
| Fuel | 461.42 | 840.80 | 497.34 | 1,000.00 | 700.00 |
| Insurance | 2,356.01 | 3,488.84 | 3,503.26 | 3,740.00 | 3,635.67 |
| Maintenance & Repair | -28.39 | 971.92 | 832.66 | 2,000.00 | 2,000.00 |
| Mileage Reimbursement | 124.20 | 266.03 | 1,557.09 | 2,000.00 | 1,700.00 |
| Total Vehicle | 2,913.24 | 5,567.59 | 6,390.35 | 8,740.00 | 8,035.67 |
| Total Expense | 591,669.20 | 694,713.31 | 829,990.45 | 949,349.29 | 817,826.24 |
| Net Ordinary Income | 157,186.03 | 163,828.38 | 76,180.86 | -162,150.05 | -316,899.47 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| Encumbered Funds for Road Maintenance | 67,572.20 | 48,922.45 | 39,502.06 | 85,100.00 | 100,000.00 |
| Prior-Year Cash Balance | | | | 79,000.00 | 217,000.00 |
| Total Other Income | 67,572.20 | 48,922.45 | 39,502.06 | 164,100.00 | 317,000.00 |
| Net Other Income | 67,572.20 | 48,922.45 | 39,502.06 | 164,100.00 | 317,000.00 |
| Net Income | 224,758.23 | 212,750.83 | 115,682.92 | 1,949.95 | 100.53 |

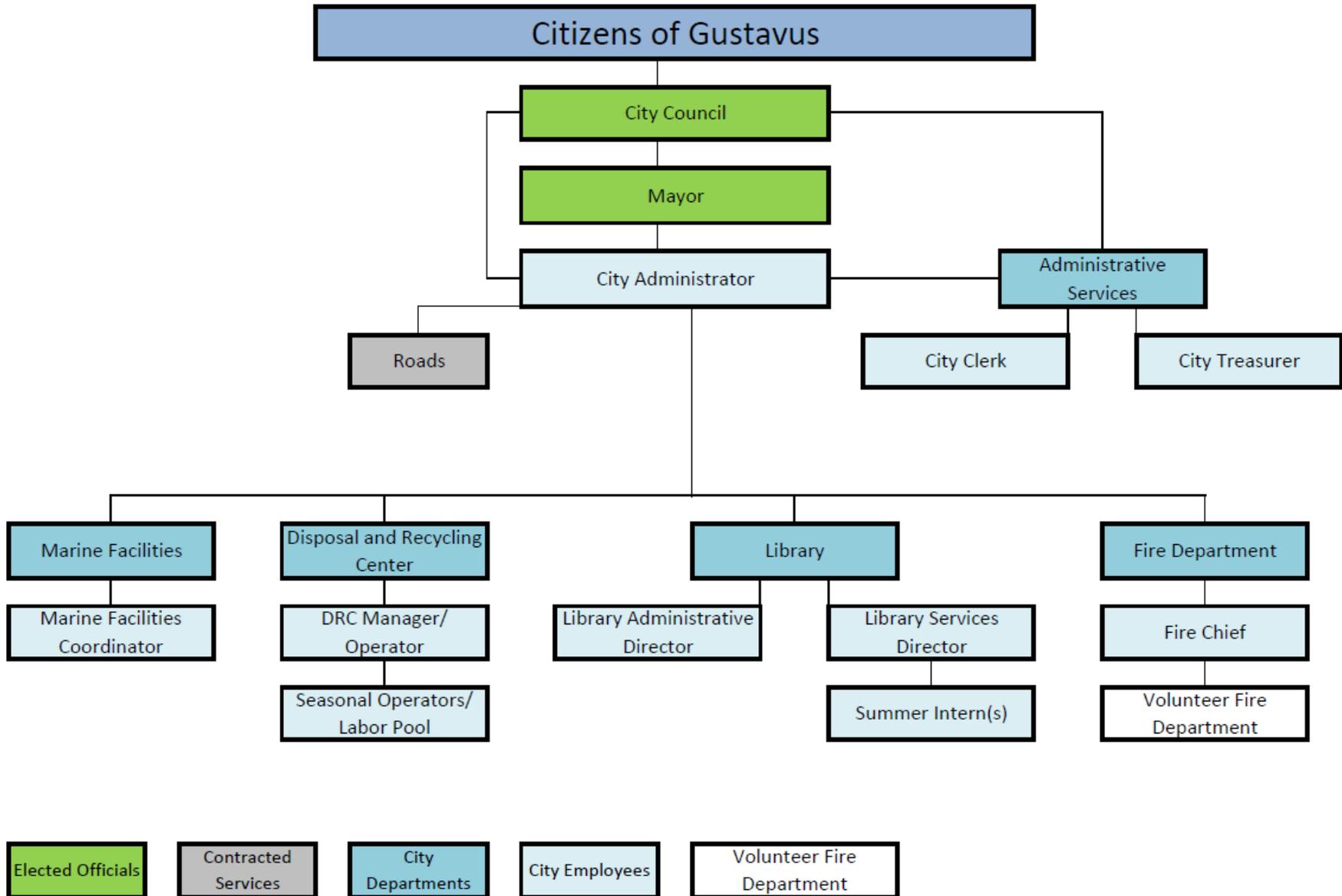
General Fund Expenditures FY2017-FY2021



City of Gustavus Payroll Summary FY20-FY21

| FY21: | | Hourly Wage (with 1.4% COLA) | Hrs/year | Wage Total | 457(b) Employer Contribution (LFG) | Health Ins. Stipend (\$200/mo stipend) | Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$199.50) | Payroll Total | Group Health Plan (\$760.33/mo; city cap at \$700/mo until 80%/20% split is met) | Workers' Comp. Insurance | Direct Deposit Fees | Dept. Total | FY20 Budget for Comparison |
|--------------------------|---|---------------------------------|----------|---------------------|---|--|--|---------------------|---|--------------------------------|---------------------------|---------------------|----------------------------------|
| FTE | | | | | | | | | | | | | |
| Admin. Dept. | | | | | | | | | | | | | |
| Administrator | 0.75 | \$36.55 | 1560 | \$57,018.00 | \$3,991.26 | \$2,400.00 | \$5,050.31 | \$68,459.57 | | \$353.93 | \$170.00 | \$159,697.31 | \$170,414.67 |
| Clerk | 0.75 | \$25.35 | 1560 | \$39,546.00 | \$2,768.22 | \$2,400.00 | \$3,620.14 | \$48,334.36 | | | | | |
| Treasurer | 0.525 | \$31.48 | 1092 | \$34,376.16 | \$2,406.33 | \$2,400.00 | \$3,196.96 | \$42,379.45 | | | | | |
| DRC | | | | | | | | | | | | | |
| Manager | 0.75 | \$27.53 | 1447.5 | \$39,849.68 | \$2,789.48 | \$2,200.00 | \$3,629.70 | \$48,468.85 | | \$2,547.30 | | \$96,266.70 | \$101,353.22 |
| Assistants | | \$19.00 | 2192 | \$41,648.00 | | | \$3,602.55 | \$45,250.55 | | | | | |
| Assistants | | \$18.75 | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | |
| Assistants | | \$18.50 | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | |
| Fire Chief | | | | | | | | | | | | | |
| salared | | \$69,250.83 | --- | \$69,250.83 | \$4,847.56 | | \$5,868.03 | \$79,966.41 | \$8,400.00 | \$4,778.24 | | \$93,144.65 | \$86,678.67 |
| Library | | | | | | | | | | | | | |
| Lib. Admin. Dir. | 0.625 | \$21.18 | 1300 | \$27,534.00 | \$1,927.38 | \$2,400.00 | \$2,636.90 | \$34,498.28 | | \$152.12 | | \$76,284.43 | \$74,149.31 |
| Lib. Services Dir. | 0.625 | \$20.89 | 1300 | \$27,157.00 | \$1,900.99 | | \$2,422.44 | \$31,480.43 | \$8,400.00 | | | | |
| Summer Asst. | | \$13.45 | 120 | \$1,614.00 | | | \$139.61 | \$1,753.61 | | | | | |
| Marine Facilities | | | | | | | | | | | | | |
| MF Coord. | 0.41 | \$20.89 | 850 | \$17,756.50 | \$1,242.96 | \$1,700.00 | \$1,790.50 | \$22,489.96 | | \$586.30 | | \$23,076.26 | \$30,257.76 |
| Totals: | | | | \$355,750.17 | \$21,874.17 | \$13,500.00 | \$31,957.13 | \$423,081.46 | \$16,800.00 | \$8,417.89 | \$170.00 | \$448,469.35 | \$462,853.64 |
| DRC FY21 notes: | Reduced hours assuming reduced waste volume due to lodges being closed. | | | | | | | | | | | | |
| MF FY21 Notes: | Marine Facilities Coordinator hours estimated at 36 hrs/wk 7/1-9/12, then 10 hrs/wk Sept. 13-Dec. 31 and 4/1-5/15, then 36 hrs/wk 5/16-6/30. | | | | | | | | | | | | |
| Admin FY21 Notes: | The total administrative payroll will not exceed the amount budgeted for FY21 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council. | | | | | | | | | | | | |
| Group Health | Insurance premiums increased beginning 6/1/20, reaching the threshold that the city pays per the Benefits P&P for two of the employees, a \$4157 increase from FY20. | | | | | | | | | | | | |
| FY20: | | Hourly Wage (with 3% COLA) | Hrs/year | Wage Total | 457(b) Employer Contribution (LFG) | Health Ins. Stipend (\$200/mo stipend) | Payroll Taxes (6.2% SS, 1.45% Med., 1% AK unemp. up to \$199.50) | Payroll Total | Group Health Plan (\$593.5/mo; new emp. pay 20%) | Workers' Comp. Insurance | Direct Deposit Fees | Dept. Total | FY19 Budget for Comparison |
| FTE | | | | | | | | | | | | | |
| Admin. Dept. | | | | | | | | | | | | | |
| Administrator | 0.925 | \$36.05 | 1924 | \$69,360.20 | \$4,855.21 | \$2,400.00 | \$6,060.58 | \$82,675.99 | | \$378.58 | \$170.00 | \$170,414.67 | \$163,627.61 |
| Clerk | 0.75 | \$23.69 | 1560 | \$36,956.40 | \$2,586.95 | \$2,400.00 | \$3,408.17 | \$45,351.51 | | | | | |
| Treasurer | 0.525 | \$31.05 | 1092 | \$33,906.60 | \$2,373.46 | \$2,400.00 | \$3,158.52 | \$41,838.59 | | | | | |
| DRC | | | | | | | | | | | | | |
| Manager | 1 | \$27.15 | 1683 | \$45,693.45 | \$3,198.54 | \$2,400.00 | \$4,123.34 | \$55,415.33 | | \$2,418.13 | | \$101,353.22 | \$97,375.16 |
| Assistants | | \$19.00 | 1370 | \$26,030.00 | | | \$2,251.60 | \$28,281.60 | | | | | |
| Assistants | | \$18.75 | 600 | \$11,250.00 | | | \$973.13 | \$12,223.13 | | | | | |
| Assistants | | \$18.50 | 150 | \$2,775.00 | | | \$240.04 | \$3,015.04 | | | | | |
| Fire Chief | | | | | | | | | | | | | |
| salared | | \$65,174.70 | --- | \$65,174.70 | \$4,562.23 | | \$5,534.38 | \$75,271.30 | \$7,122.00 | \$4,285.37 | | \$86,678.67 | \$85,427.66 |
| Library | | | | | | | | | | | | | |
| Admin. Lib. | 0.625 | \$20.89 | 1300 | \$27,157.00 | \$1,900.99 | \$2,400.00 | \$2,606.04 | \$34,064.03 | | \$163.50 | | \$74,149.31 | \$73,120.56 |
| PR Lib. | 0.625 | \$20.60 | 1300 | \$26,780.00 | \$1,874.60 | | \$2,391.58 | \$31,046.18 | \$7,122.00 | | | | |
| Summer Asst. | | \$13.45 | 120 | \$1,614.00 | | | \$139.61 | \$1,753.61 | | | | | |
| Marine Facilities | | | | | | | | | | | | | |
| MF Coord. | 0.5 | \$20.60 | 1063 | \$21,897.80 | \$1,532.85 | | \$2,026.75 | \$25,457.40 | \$4,273.20 | \$527.16 | | \$30,257.76 | \$18,736.90 |
| Totals: | | | | \$368,595.15 | \$22,884.83 | \$12,000.00 | \$32,913.71 | \$436,393.70 | \$18,517.20 | \$7,772.74 | \$170.00 | \$462,853.64 | \$438,287.89 |
| DRC FY20 notes: | Labor added for hazardous waste collection event: Three 9 hour days for Manager and three 8 hours days for three assistants (72 hours). | | | | | | | | | | | | |
| MF FY20 Notes: | Marine Facilities Coordinator converted to a Regular position. Hours estimated at 10 hrs/wk Apr. 14-May 11, then 36 hrs/wk, then 25 hrs/wk Sept. 15-Dec. 31. Benefits are budgeted for the entire year but will only begin at the end of the probationary period. | | | | | | | | | | | | |
| Admin FY20 Notes: | The total administrative payroll will not exceed the amount budgeted for FY20 or the hourly equivalent of 2.2 full-time positions (FTE), unless an amended budget is approved by the City Council. | | | | | | | | | | | | |

City of Gustavus Organizational Chart



Summary of Incoming and Outgoing Grants/Scholarships as of 6/2/2020

| Incoming Grants/Scholarships to City of Gustavus FY20 | | | | | | | |
|--|-------------------------------|---------------|----------------|---------------------------|--------------------------|-----------------|--|
| Dept. | Purpose | Date Received | Amount Awarded | QB Class Name | Amount Spent to Date | Remaining Funds | Notes |
| Library | Library Supplies | 8/15/2019 | \$7,000.00 | FY20 PLA Grant | \$6,916.84 | \$83.16 | State of AK Public Library Assistance (PLA) grant for library materials |
| | Reading with Rachel | 7/9/2019 | \$554.00 | Reading with Rachel | \$554.00 | \$0.00 | Grant from Jon & Julie Howell |
| | Library Internet | 10/30/2019 | \$2,020.00 | SoA OWL Internet Subsidy | \$2,020.00 | \$0.00 | Alaska Online with Libraries (OWL) internet re-installation subsidy |
| | Library Internet | 10/30/2019 | \$2,078.40 | SoA OWL Internet Subsidy | \$2,078.40 | \$0.00 | Alaska OWL monthly internet subsidy |
| | Library Equipment | 11/21/2019 | \$1,000.00 | -- | \$1,000.00 | \$0.00 | APEI Safety Grant used toward purchase of AED |
| GVFD | GVFD Equipment | 2018-2019 | \$22,283.78 | -- | \$22,283.78 | \$0.00 | SEREMS Code Blue Grant 2018 - GVFD paid 10% match |
| | GVFD Supplies | 3/25/2019 | \$3,735.00 | 2019 VFA Grant | \$3,735.00 | \$0.00 | The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis. GVFD paid 10% match. |
| | GVFD Travel | 2/28/2020 | \$878.52 | -- | \$878.52 | \$0.00 | ASFA Ken Akerley Grant reimbursement for Johan Janse Van Rensburg travel to ASFA Conference Sept. 2019 |
| | GVFD Training | 3/14/2020 | \$1,000.00 | -- | \$1,000.00 | \$0.00 | SEREMS Mini-Grant used for ETT class instructor fee |
| | GVFD Equipment | FY20 | \$36,000.00 | Tsunami Siren Grant FY20 | \$0.00 | \$36,000.00 | State of AK Div. of Homeland Sec. & Emergency Mgmt. |
| | GVFD Equipment | spring 2020 | \$7,245.00 | 2020 VFA Grant | \$6,759.00 | \$486.00 | The Volunteer Fire Assistance (VFA) provides assistance in training, equipment purchases, and prevention activities, on a cost share basis. GVFD pays 10% match. |
| Admin | City Clerk Training | 8/10/2019 | \$1,550.00 | (applied to FY19 expense) | \$1,550.00 | \$0.00 | AAMC scholarship for NW Clerks Institute June 2019 |
| | City Clerk Training | 8/6/2019 | \$400.00 | (applied to FY19 expense) | \$400.00 | \$0.00 | IIMC Foundation scholarship for IIMC institute Jun. 2019 |
| | City Clerk Training | 1/7/2020 | \$280.38 | -- | \$280.38 | \$0.00 | AAMC scholarship for Nov. 2019 annual conference |
| | City Council Training | 1/20/2020 | \$500.00 | -- | \$500.00 | \$0.00 | AML scholarship for Shelley Owens for Nov. 2019 Conf. |
| | City Council Training | 1/20/2020 | \$500.00 | -- | \$500.00 | \$0.00 | AML scholarship for Brittney Cannamore for Nov. 2019 Conf. |
| | | | \$87,025.08 | | | | |
| Outgoing Grants from City of Gustavus - Endowment Fund Grant (EFG) | | | | | | | |
| Resolution | Grantee | Date Awarded | Amount Awarded | QB Class Name | Amount Disbursed to Date | Remaining Funds | Notes |
| CY19-21 | Gustavus Community Center | 12/9/2019 | \$21,547.52 | 2020 EFG - GCC | \$19,392.77 | \$2,154.75 | grant ends 12/10/20 |
| CY19-21 | Gustavus PFAS Action Coalitio | 12/9/2019 | \$21,250.00 | 2020 EFG - GPAC | \$7,609.32 | \$13,640.68 | grant ends 12/10/20 |

Gustavus Endowment Fund

Within the finances of the City of Gustavus, there is established a separate fund known as the Gustavus Endowment Fund. The Endowment Fund is regulated by City of Gustavus Municipal Code Chapter 4.13. The purpose for establishment of the fund is to preserve in trust, for the benefit of present and future generations of Gustavus residents, monies dedicated to the community of Gustavus in compensation for the loss of commercial fishing in Glacier Bay. The first deposit to the fund was \$963,000.00 that the city received from the Gustavus Community Association (GCA) who had received the money from the National Park Service. The Gustavus City Council may make deposits to the principal of this fund in the same manner as it makes other appropriations. Any funds received by the city from any non-city-tax source may be deposited into the fund. Funds once dedicated are intended to be held in the fund for perpetuity.

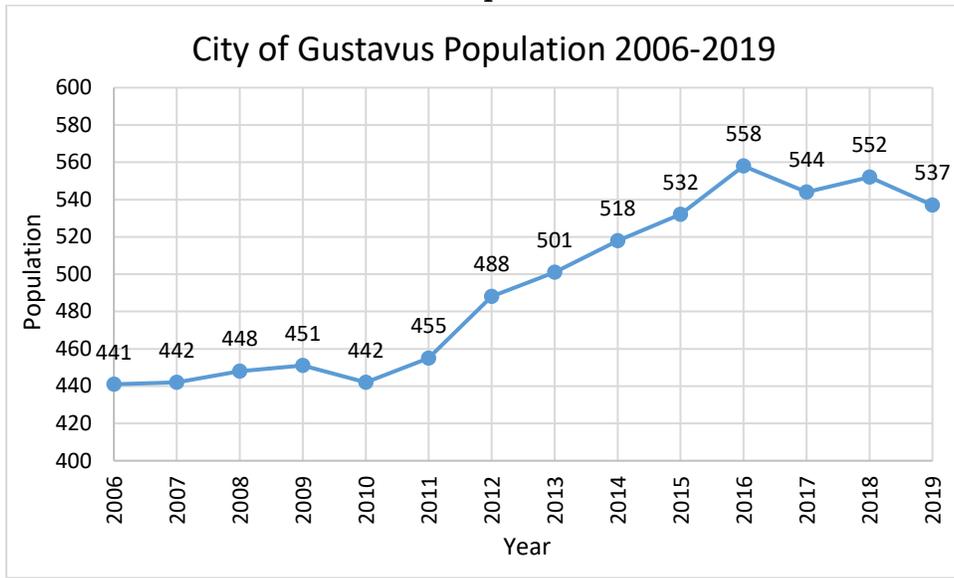
The long-term goals of the fund are 1) to maintain the inflation-adjusted value of the original principal, as added to per section 4.13.030 (b) and (c); and 2) to generate at least a three (3) percent total return after inflation on investments of the fund.

If endowment fund earnings allow and the Gustavus City Council determines it to be fiscally responsible, an annual grant cycle makes funding available for community projects. See the Policy and Procedure (P&P) for Awarding Grants from the Endowment Fund Earnings (most recently revised version at the time of this writing is Resolution CY19-14).

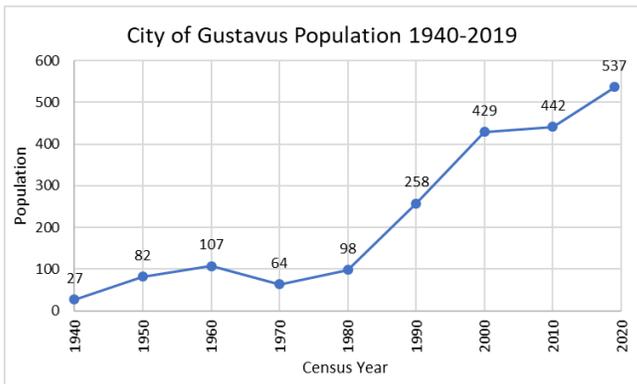
The following table includes the calculations used by the P&P to determine the annual grant cycle fund amount. The 3% of Average amount listed, if it is less than the Excess Earnings Determination, is the amount made available through the Endowment Fund Grant process, along with any unused endowment fund grant funds from previous years.

| Original Value of the Endowment Fund | | | Anchorage Consumer Price Index (CPI) for first half of 2004 | | |
|--------------------------------------|-----------------------------|---|--|--|--|
| | \$963,000 | | | 165.6 | |
| End of Fiscal Year Date | Endowment Fund Market Value | Anchorage CPI for first half of year (http://live.laborstats.alaska.gov/cpi/index.cfm) | Multiplier Value (Anchorage CPI for current year div. by CPI for 2004 = 165.6, rounded to 3 decimals) | Inflation-Adjusted Value of Original Principal = Original Value \$963,000 x Multiplier Value | Excess Earnings Determination = Actual Market Value - Inflation-Adjusted Principal |
| June 30, 2010 | \$985,038.74 | 194.834 | 1.177 | \$1,133,451.00 | (\$148,412.26) |
| June 30, 2011 | \$1,161,681.00 | 200.278 | 1.209 | \$1,164,267.00 | (\$2,586.00) |
| June 30, 2012 | \$1,188,171.67 | 205.215 | 1.239 | \$1,193,157.00 | (\$4,985.33) |
| June 30, 2013 | \$1,265,224.55 | 210.853 | 1.273 | \$1,225,899.00 | \$39,325.55 |
| June 30, 2014 | \$1,391,960.13 | 214.777 | 1.297 | \$1,249,011.00 | \$142,949.13 |
| June 30, 2015 | \$1,400,089.55 | 217.111 | 1.311 | \$1,262,493.00 | \$137,596.55 |
| June 30, 2016 | \$1,398,474.52 | 216.999 | 1.310 | \$1,261,530.00 | \$136,944.52 |
| June 30, 2017 | \$1,429,287.74 | 218.616 | 1.320 | \$1,271,160.00 | \$158,127.74 |
| June 30, 2018 | \$1,438,854.93 | 223.099 | 1.347 | \$1,297,161.00 | \$141,693.93 |
| June 30, 2019 | \$1,466,213.91 | 228.858 | 1.382 | \$1,330,866.00 | \$135,347.91 |
| | 5-Year Average | 3% of Average | | | |
| FY10-FY14 | \$1,198,415.22 | \$35,952.46 | | | |
| FY11-FY15 | \$1,281,425.38 | \$38,442.76 | | | |
| FY12-FY16 | \$1,328,784.08 | \$39,863.52 | | | |
| FY13-FY17 | \$1,377,007.30 | \$41,310.22 | | | |
| FY14-FY18 | \$1,411,733.37 | \$42,352.00 | | | |
| FY15-FY19 | \$1,426,584.13 | \$42,797.52 | | | |

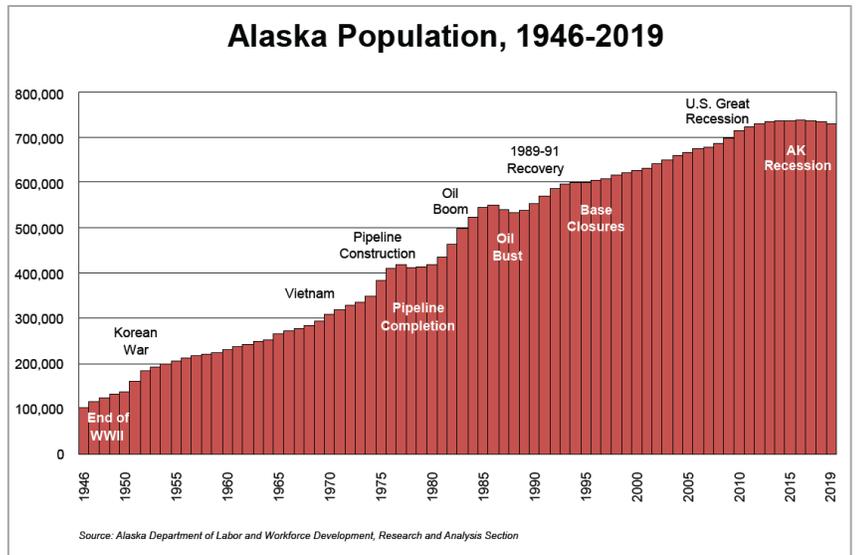
City of Gustavus and State of Alaska Population Trends



Population data for 2010 are from the U.S. Census Bureau. Population data from all other years are the annually certified population from the State of Alaska Department of Commerce, Community, and Economic Development (DCCED) based on estimates prepared by the State of Alaska Demographer at the Department of Labor and Workforce Development (<https://live.laborstats.alaska.gov/pop/>). The Alaska Marine Highway System initiated car ferry service to Gustavus at the end of 2010 after the completion of the Gustavus Causeway.



U.S. Census Bureau data for Gustavus, Alaska, 1940-2010. 2019 data point is from the same source as explained for the graph above.



Graph copied from the State of Alaska Department of Labor and Workforce Development Research and Analysis Section's website on February 26, 2020 (<http://live.laborstats.alaska.gov/pop/estimates/data/TotalPopGraph.pdf>).



City of Gustavus
PO Box 1
Gustavus, Alaska 99826
Phone: (907) 697-2451

City of Gustavus General Fund Fiscal Year 2021

June 2020

City of Gustavus General Fund FY21 Budget

| | Admin | DRC | GVFD | Lands | Library | Marine Fac. | Road Maint. | Other | General Fund |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | (General Fund) | TOTAL |
| | Jul '20 - Jun 21 |
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| Business License Fees | | | | | | | | 3,000.00 | 3,000.00 |
| Donations | | | | | 1,000.00 | | | | 1,000.00 |
| DRC Income | | | | | | | | | |
| Community Chest Sales | | 11,000.00 | | | | | | | 11,000.00 |
| Landfill Fees/Sales | | 45,000.00 | | | | | | | 45,000.00 |
| Recyclable Material Sales | | 2,600.00 | | | | | | | 2,600.00 |
| Total DRC Income | | 58,600.00 | | | | | | | 58,600.00 |
| Federal Revenue | | | | | | | | | |
| Payment In Lieu of Taxes | | | | | | | | 115,000.00 | 115,000.00 |
| Total Federal Revenue | | | | | | | | 115,000.00 | 115,000.00 |
| Fundraising | | | | | 800.00 | | | | 800.00 |
| GVFD Income | | | | | | | | | |
| Ambulance Billing | | | 9,000.00 | | | | | | 9,000.00 |
| ASP | | | 600.00 | | | | | | 600.00 |
| Training | | | 150.00 | | | | | | 150.00 |
| Total GVFD Income | | | 9,750.00 | | | | | | 9,750.00 |
| Interest Income | | | | | | | | 350.00 | 350.00 |
| Lands Income | | | | | | | | | |
| Gravel Pit Gravel Sales | | | | 22,000.00 | | | | | 22,000.00 |
| Total Lands Income | | | | 22,000.00 | | | | | 22,000.00 |
| Lease Income | | | | 12,720.35 | | | | | 12,720.35 |
| Library Income | | | | | 500.00 | | | | 500.00 |
| Marine Facilities Income | | | | | | | | | |
| Storage Area Fee | | | | | | 1,000.00 | | | 1,000.00 |
| Marine Facilities Income - Other | | | | | | 9,200.00 | | | 9,200.00 |
| Total Marine Facilities Income | | | | | | 10,200.00 | | | 10,200.00 |
| State Revenue | | | | | | | | | |
| Community Assistance Program | | | | | | | | 55,506.42 | 55,506.42 |
| Shared Fisheries Business Tax | | | | | | | | 1,700.00 | 1,700.00 |
| Total State Revenue | | | | | | | | 57,206.42 | 57,206.42 |
| Tax Income | | | | | | | | | |
| Retail Tax Income | | | | | | | | 185,000.00 | 185,000.00 |
| Remote Sellers Retail Tax | | | | | | | | 20,000.00 | 20,000.00 |
| Room Tax Income | | | | | | | | 4,500.00 | 4,500.00 |
| Fish Box Tax | | | | | | | | 0.00 | 0.00 |
| Tax Exempt Cards | | | | | | | | 300.00 | 300.00 |
| Total Tax Income | | | | | | | | 209,800.00 | 209,800.00 |
| Total Income | | 58,600.00 | 9,750.00 | 34,720.35 | 2,300.00 | 10,200.00 | | 385,356.42 | 500,926.77 |
| Gross Profit | | 58,600.00 | 9,750.00 | 34,720.35 | 2,300.00 | 10,200.00 | | 385,356.42 | 500,926.77 |

| | Admin | DRC | GVFD | Lands | Library | Marine Fac. | Road Maint. | Other | General Fund |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | (General Fund) | TOTAL |
| | Jul '20 - Jun 21 |
| Expense | | | | | | | | | |
| Administrative Costs | 2,000.00 | | | | | | | | 2,000.00 |
| Advertising | 100.00 | | | | | | | | 100.00 |
| Bank Service Charges | 1,200.00 | 1,025.00 | 25.00 | | 25.00 | | | | 2,275.00 |
| Building | | | | | | | | | |
| Insurance | 660.79 | 971.27 | 2,222.55 | | 3,044.54 | 3,751.75 | | | 10,650.90 |
| Maintenance & Repair | 2,500.00 | 1,200.00 | 4,000.00 | | 2,200.00 | 100.00 | | | 10,000.00 |
| Total Building | 3,160.79 | 2,171.27 | 6,222.55 | | 5,244.54 | 3,851.75 | | | 20,650.90 |
| Contractual Services | | | | | | | | | |
| Ambulance Billing Expense | | | 1,200.00 | | | | | | 1,200.00 |
| Managed IT Services | | | | | | | | 31,200.00 | 31,200.00 |
| Contractual Services - Other | 7,500.00 | 13,500.00 | 2,000.00 | | 3,500.00 | 13,500.00 | | | 40,000.00 |
| Total Contractual Services | 7,500.00 | 13,500.00 | 3,200.00 | | 3,500.00 | 13,500.00 | | 31,200.00 | 72,400.00 |
| Dues/Fees | 2,000.00 | 800.00 | 250.00 | | 5,250.00 | | | | 8,300.00 |
| Economic Development Services | | | | | | | | | |
| GVA | | | | | | | | 0.00 | 0.00 |
| Total Economic Development Services | | | | | | | | 0.00 | 0.00 |
| Election Expense | 250.00 | | | | | | | | 250.00 |
| Equipment | | | | | | | | | |
| Equipment Fuel | | 1,500.00 | | | 30.00 | | | | 1,530.00 |
| Equipment Purchase | | 1,000.00 | 2,000.00 | | 800.00 | 100.00 | | | 3,900.00 |
| Insurance | | 242.49 | | | | | | | 242.49 |
| Maintenance & Repair | | 4,000.00 | | | | | | | 4,000.00 |
| Total Equipment | 0.00 | 6,742.49 | 2,000.00 | | 830.00 | 100.00 | | | 9,672.49 |
| Events & Celebrations | 3,500.00 | 250.00 | | | 175.00 | | | | 3,925.00 |
| Freight/Shipping | 750.00 | 19,000.00 | 350.00 | | 650.00 | 200.00 | | | 20,950.00 |
| Fundraising Expenses | | | | | 800.00 | | | | 800.00 |
| General Liability | 11,317.32 | | | | | | | | 11,317.32 |
| Gravel Pit Fund | | | | 6,000.00 | | | | | 6,000.00 |
| Library Materials | | | | | | | | | |
| Non-Fiction Add/Replacement | | | | | 600.00 | | | | 600.00 |
| Library Materials - Other | | | | | | | | | 0.00 |
| Total Library Materials | | | | | 600.00 | | | | 600.00 |
| Marine Facilities | | | | | | | | | |
| Insurance | | | | | | 2,368.37 | | | 2,368.37 |
| Maintenance & Repairs | | | | | | 1,000.00 | | | 1,000.00 |
| Total Marine Facilities | | | | | | 3,368.37 | | | 3,368.37 |

| | Admin | DRC | GVFD | Lands | Library | Marine Fac. | Road Maint. | Other | General Fund |
|---------------------------------|--------------------|-------------------|--------------------|------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| | (General Fund) | (General Fund) | (General Fund) | (General Fund) | (General Fund) | (General Fund) | (General Fund) | (General Fund) | TOTAL |
| | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 | Jul '20 - Jun 21 |
| Payroll Expenses | | | | | | | | | |
| Wages | 130,940.16 | 81,497.68 | 69,250.83 | | 56,305.00 | 17,756.50 | | | 355,750.17 |
| Payroll Taxes | 11,867.41 | 7,232.24 | 5,868.03 | | 5,198.94 | 1,790.50 | | | 31,957.12 |
| Health Insurance (company paid) | | | 8,400.00 | | 8,400.00 | | | | 16,800.00 |
| Health Insurance Stipend | 7,200.00 | 2,200.00 | | | 2,400.00 | 1,700.00 | | | 13,500.00 |
| 457(b) Employer Contribution | 9,165.81 | 2,789.48 | 4,847.56 | | 3,828.37 | 1,242.96 | | | 21,874.18 |
| Workers Comp Insurance | 353.93 | 2,547.30 | 4,778.24 | | 152.12 | 586.30 | | | 8,417.89 |
| Payroll Expenses - Other | 170.00 | | | | | | | | 170.00 |
| Total Payroll Expenses | 159,697.31 | 96,266.70 | 93,144.66 | | 76,284.43 | 23,076.26 | | | 448,469.36 |
| Professional Services | 10,000.00 | | | | | | | | 10,000.00 |
| Public Relations | 500.00 | | | | | | | | 500.00 |
| Repair & Replacement Fund | 1,000.00 | 2,150.79 | 9,839.80 | | 4,299.27 | 7,482.27 | | | 24,772.13 |
| Road Maintenance | | | | | | | 100,000.00 | | 100,000.00 |
| Social Services | | | | | | | | | |
| GCEP dba The Rookery | | | | | | | | 0.00 | 0.00 |
| Total Social Services | | | | | | | | 0.00 | 0.00 |
| Stipend | | | 3,000.00 | | | | | | 3,000.00 |
| Supplies | | | | | | | | | |
| Program | | | | | 1,000.00 | | | | 1,000.00 |
| Supplies - Other | 1,500.00 | 3,100.00 | 4,000.00 | | 1,500.00 | 500.00 | | | 10,600.00 |
| Total Supplies | 1,500.00 | 3,100.00 | 4,000.00 | | 2,500.00 | 500.00 | | | 11,600.00 |
| Telecommunications | 7,000.00 | 2,300.00 | 5,800.00 | | 5,450.00 | 240.00 | | | 20,790.00 |
| Training | 750.00 | 500.00 | 4,000.00 | | | | | | 5,250.00 |
| Travel | | | | | | | | | |
| Legislative Efforts | | | | | | | | | 0.00 |
| Travel - Other | 2,500.00 | 2,000.00 | 2,500.00 | | | | | | 7,000.00 |
| Total Travel | 2,500.00 | 2,000.00 | 2,500.00 | | 0.00 | | | | 7,000.00 |
| Utilities | | | | | | | | | |
| Electricity | 2,000.00 | 1,900.00 | 2,000.00 | | 3,400.00 | | | | 9,300.00 |
| Fuel Oil | 800.00 | 800.00 | 1,400.00 | | 3,500.00 | | | | 6,500.00 |
| Total Utilities | 2,800.00 | 2,700.00 | 3,400.00 | | 6,900.00 | | | | 15,800.00 |
| Vehicle | | | | | | | | | |
| Fuel | | | 700.00 | | | | | | 700.00 |
| Insurance | | | 3,635.67 | | | | | | 3,635.67 |
| Maintenance & Repair | | | 2,000.00 | | | | | | 2,000.00 |
| Mileage Reimbursement | 250.00 | 200.00 | 250.00 | | | 1,000.00 | | | 1,700.00 |
| Total Vehicle | 250.00 | 200.00 | 6,585.67 | | | 1,000.00 | | | 8,035.67 |
| Total Expense | 217,775.42 | 152,706.25 | 144,317.68 | 6,000.00 | 112,508.24 | 53,318.65 | 100,000.00 | 31,200.00 | 817,826.24 |
| Net Ordinary Income | -217,775.42 | -94,106.25 | -134,567.68 | 28,720.35 | -110,208.24 | -43,118.65 | -100,000.00 | 354,156.42 | -316,899.47 |
| Other Income/Expense | | | | | | | | | |
| Other Income | | | | | | | | | |
| Encumbered Funds | | | | | | | 100,000.00 | | 100,000.00 |
| Prior-Year Cash Balance | | | | | | | | 217,000.00 | 217,000.00 |
| Total Other Income | | | | | | | 100,000.00 | 217,000.00 | 317,000.00 |
| Net Other Income | | | | | | | 100,000.00 | 217,000.00 | 317,000.00 |
| Net Income | -217,775.42 | -94,106.25 | -134,567.68 | 28,720.35 | -110,208.24 | -43,118.65 | 0.00 | 571,156.42 | 100.53 |

Administration Department:

The Administration Department consists of three paid employees and a volunteer Mayor and City Council. The City Administrator works under the direction of the volunteer Mayor. Together, they are responsible for the overall management, administration, and direction of the city operations; the hiring, disciplining, and termination of city employees; the negotiation of city contracts within budget appropriations; policy advice to the City Council; and open communication with the community. The City Administrator generates the annual operating and capital improvement budgets in conjunction with the City Treasurer and presents them to the Mayor for approval.

The City Clerk is responsible for recording and maintaining the official records of the City and preparing agendas for and transcribing minutes of the City Council meetings. The clerk is the elections official for all local elections and absentee voting for state and federal elections. The clerk is a parliamentarian, administers the city records retention schedule, and conducts daily business transactions with the public. The clerk is a notary public.

The City Treasurer is responsible for all accounting, budgeting, and financial information services for the City of Gustavus. These services include procurement, accounts payable, retail, room, and fish box tax collection, collection of city leases and other fees such as transient moorage, gravel pit material sales, and ambulance fees. The treasurer is responsible for the advertisement, execution, and administration of City contracts within budget appropriations. The treasurer generates the annual operating and capital improvement budgets in conjunction with the Mayor, City Administrator, and department leads. The treasurer is a notary public.

Personnel:

Volunteer Mayor
Six Volunteer City Council Members
City Administrator (0.75 FTE)
City Clerk (0.75 FTE)
City Treasurer (0.525 FTE)

Mission:

To serve and collect.

FY19 Statistics:

- Issued 166 business permits.

FY20 Accomplishments:

- Identified existing capital projects and sources of supplemental funding for the city through COVID-19 and Federal Agency grant opportunities
- Attended/participated in approximately 42 COVID-19 webinars and briefings
- In concert with the Library Service Director, established the COVID-19 Resource Center to assist the public with questions concerning COVID-19 funding opportunities
- Assisted the Mayor in producing letters, informational documents, and response to inquiries concerning the city's response to proposed COVID-19 actions by the state
- Assisted the Mayor in providing state legislative committee members with correspondence addressing impacts and identifying needs for the community

- Assisted the Mayor with correspondence to a variety of legislative members and state agencies to thank or discuss failures in proposed or actual actions such as substituting the \$1,250,000 COVID-19 funds to **substitute** state budget (e.g. Community Assistance Program) in lieu of **supplementing** those funds to assist communities facing economic challenges from the virus
- Submitted a Village Safe Water grant for a required study/engineers report for a safe water system for the community
- Working with the Mayor, provided testimony for state and federal hearings (e.g. budget (2), AMHS (3), PFAS (2), and state budget (2)). This includes getting language proposed in legislation that protects the City against prosecution for the previous use of aqueous film forming foam (AFFF) in a fire response by the Gustavus Volunteer Fire Department (Alaska SB176 and HB240).
- Working with the Fire Chief and the Mayor, coordinated efforts with Glacier Bay National Park & Preserve on COVID-19 impacts and planning.
- Continued working with the Mayor/Vice Mayor and City Attorney to implement a strategy to protect the City while representing the community in the many facets of the PFAS (per- and polyfluoroalkyl substances) issue
- Conducted the Summer 2019 Town Hall Meeting series
- Investigating the potential and feasibility of a City Water Facility
- Continuation of amendments to the Cooperative Resource Management Agreement (CRMA) and improvements for the beach
- Completed outreach to DNR concerning the City Hall riverbank erosion concern
- Completed conveyance documents and other requirements for the mooring of the steel float
- Multiple letters and Resolutions in support of enhancement and continuation of Alaska Marine Highway Service (AMHS), including convincing AMHS to change the summer 2020 ferry schedule to provide 2 trips per week, twice a month
- Processed multiple RFPs and RFQs such as the library roof repair, DRC inflow storage and compost facility, road maintenance/snow plowing, and beach improvements
- Drafted P&P for Annual Work Plan for City Committees
- Continuation of creation of a City Social Media Platform
- Continuing efforts to produce an updated Strategic Plan
- Provided edits and worked with Council members' edits to multiple City Ordinance Titles and Policies and Procedures
- Development of the draft Marine Facilities Master Plan
- Facilitated the conveyance of submerged land from Alaska Department of Natural Resources for mooring of the steel float
- Completed Solid Waste Management Plan drafts
- FY2021 budget and CY2020 Capital Improvement Plan (CIP) updates
- Conducted one-on-one budget reviews with Council members
- Facilitated budget Town Hall
- Initial stages of procuring LIDAR (Light Detection and Ranging) survey
- The City Clerk continued to attend training and classes and received her Municipal Clerk Certification. She will continue to work towards a Master Municipal Clerk Certification. Training also was attended by the mayor and three council members.
- Nearing completion of destruction of a backlog of records, per the records retention policy.
- Continued work with contractor for city-wide Managed Information Technology (IT) Services to complete an IT overhaul of city devices and protocols.

- Working with the City Council, established the Marine Facilities Advisory Committee
- Solicited members for the Roads Advisory Committee (no responses received)
- Ensured completion of the Gravel Pits survey
- Proposed increase to cost of gravel
- Negotiated purchase of D1 rock
- Established the Roads Advisory Committee
- Facilitated the procedures with the Alaska Municipal League (AML) for the Remote Sellers Online Tax collection
- Facilitated multiple work sessions such as Doing Business in Gustavus, Title 4 revenue generating ideas, beach Town Hall
- Implemented Council directed processes for non-compliance with Title 4
- Resolved the aggressive dog issues on City-owned or maintained properties
- Provided research and information on Hoonah's borough petition
- In response to the COVID-19 pandemic, a COVID-19 webpage was created on the city website, and the city began conducting all meetings using the on-line Zoom platform.

FY21 Goals:

- Continuous improvement of administrative policies and procedures
- Completion of updated Strategic Plan
- Completion of the Solid Waste Management Plan (SWMP)
- Resolving gravel pit supply
- Complete the City Social Media Platform
- Continuing work on City projects such as Code updates
- City Clerk continuing work toward becoming a Master Municipal Clerk
- Standard operating procedures created for clerk and treasurer positions
- Cross-training by all administrative staff

FY17-FY21 General Fund: Administration Expenditures

| Expense | Actual | Actual | Actual | Budget | Budget |
|---|------------------|------------------|------------------|------------------|------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Administrative Costs | 1,763.05 | 3,023.52 | 14,279.14 | 2,000.00 | 2,000.00 |
| Advertising | 0.00 | 75.00 | 503.57 | 100.00 | 100.00 |
| Bad Debt | 0.00 | 620.61 | 0.00 | 0.00 | 0.00 |
| Bank Service Charges | 1,572.55 | 1,251.31 | 1,636.57 | 1,200.00 | 1,200.00 |
| Building | 286.68 | 1,209.94 | 2,290.29 | 3,550.00 | 3,160.79 |
| Contractual Services | 22,975.33 | 6,070.40 | 8,151.98 | 10,000.00 | 7,500.00 |
| Dues/Fees | 1,345.00 | 1,686.00 | 2,360.29 | 2,000.00 | 2,000.00 |
| Election Expense | 111.16 | 212.17 | 276.70 | 250.00 | 250.00 |
| Equipment | 613.85 | 5,253.84 | 4,555.16 | 11,500.00 | 0.00 |
| Events & Celebrations | 2,285.70 | 2,500.00 | 2,995.00 | 3,900.00 | 3,500.00 |
| Freight/Shipping | 362.02 | 595.80 | 717.94 | 600.00 | 750.00 |
| General Liability | 1,865.68 | 4,424.75 | 3,827.10 | 5,000.00 | 11,317.32 |
| Payroll Expenses | 133,306.30 | 96,180.13 | 157,007.34 | 170,414.67 | 159,697.31 |
| Professional Services | 16,078.81 | 25,506.70 | 25,187.42 | 30,000.00 | 10,000.00 |
| Public Relations | 575.00 | 1,006.65 | 728.34 | 500.00 | 500.00 |
| Repair & Replacement Annual Contribution | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| Supplies | 4,240.87 | 2,177.79 | 1,800.76 | 2,000.00 | 1,500.00 |
| Telecommunications | 8,204.74 | 6,792.56 | 6,310.75 | 6,500.00 | 7,000.00 |
| Training | 894.00 | 2,231.00 | 1,886.00 | 4,000.00 | 750.00 |
| Travel | 410.00 | 10,585.88 | 10,322.36 | 10,500.00 | 2,500.00 |
| Utilities | 2,232.82 | 1,384.41 | 2,857.55 | 2,900.00 | 2,800.00 |
| Vehicle | 0.00 | 81.12 | 237.10 | 250.00 | 250.00 |
| Total Expense | 199,123.56 | 172,869.58 | 248,931.36 | 268,164.67 | 217,775.42 |

Disposal and Recycling Center:

The Manager/Operator is responsible for the overall management of the Disposal and Recycling Center (DRC), the hiring of temporary labor pool employees, project scoping and management for DRC capital improvement projects, creating purchase orders, ordering supplies, managing the point-of-sale and customer billing systems, long-term planning for the DRC facility, and management of the Community Chest, the community's thrift store. The Manager/Operator generates the annual departmental operating budget in conjunction with the City Treasurer. The Manager/Operator also performs the duties listed below for the temporary labor pool employees in the capacity of a short-term, replacement operator.

The DRC temporary labor pool employees perform the majority of the day-to-day operations of the DRC, including receiving and processing recyclable and non-recyclable solid waste from commercial and household customers, collecting customer payments, operating the food waste composting program, and performing equipment and building maintenance.

Personnel:

Manager/Operator (0.75 FTE)

Up to five Temporary Labor Pool Employees (0.875 FTE all together)

DRC - Occasional volunteers

Community Chest – three to five active volunteers and approximately a dozen additional supporting volunteers

Mission:

The mission of the Gustavus Disposal & Recycling Center and Community Chest is to reuse locally or to recycle as much material from the community's waste stream as possible. What cannot be reused or recycled is disposed of in a safe, legal, and environmentally responsible manner.

FY19 Statistics:

- 57% of waste was diverted from landfilling
- 73,598 pounds of recyclables exported; 66,677 pounds of food waste composted
- 5,498 customer transactions
- 1,120 hours volunteer labor and revenue of \$16,244 from the Community Chest

FY20 Accomplishments:

- Completion of the In-flow Storage Area Project
- Completion of the first draft of the Solid Waste Management/Master Plan
- Completion of Composting Quonset Replacement – design and RFQ phase
- Installation of new scale and commercial scale house software
- Development of a traffic flow plan for vehicles entering and leaving the facility
- Development of operating protocols to safely maintain service during the COVID-19 pandemic

FY21 Goals:

- Completion of the 5-year operating permit renewal with the Alaska Department of Environmental Conservation

- Purchase of 20' Household Hazardous Waste (HHW) Facility, per the Capital Improvement Plan
- Completion of the New Composting Facility Project
- Completion of the design phase for the New Main Building project

FY17-FY21 General Fund: Disposal & Recycling Center Expenditures

| Expense | Actual | Actual | Actual | Budget | Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Administrative Costs | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| Bank Service Charges | 1,220.91 | 947.01 | 1,033.05 | 1,025.00 | 1,025.00 |
| Building | 1,005.08 | 1,017.89 | 1,730.76 | 1,865.00 | 2,171.27 |
| Contractual Services | 722.75 | 22,553.55 | 2,660.20 | 23,240.00 | 13,500.00 |
| Dues/Fees | 552.00 | 402.00 | 543.00 | 800.00 | 800.00 |
| Equipment | 6,019.11 | 3,789.24 | 7,544.61 | 13,026.00 | 6,742.49 |
| Events & Celebrations | 285.51 | 226.50 | 227.78 | 275.00 | 250.00 |
| Freight/Shipping | 14,005.46 | 16,493.93 | 17,993.46 | 22,430.00 | 19,000.00 |
| Fundraising Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Expenses | 82,997.60 | 92,358.76 | 94,669.13 | 101,353.21 | 96,266.70 |
| Repair & Replacement Annual Contribution | 0.00 | 0.00 | 3,350.26 | 2,150.79 | 2,150.79 |
| Supplies | 3,495.84 | 4,672.56 | 3,839.01 | 4,100.00 | 3,100.00 |
| Telecommunications | 1,751.74 | 1,818.34 | 1,990.73 | 2,150.00 | 2,300.00 |
| Training | 130.00 | 375.00 | 1,100.00 | 400.00 | 500.00 |
| Travel | 953.93 | 0.00 | 1,383.89 | 500.00 | 2,000.00 |
| Utilities | 1,992.19 | 1,804.29 | 2,523.88 | 2,900.00 | 2,700.00 |
| Vehicle | 124.20 | 184.91 | 196.47 | 200.00 | 200.00 |
| Total Expense | 115,256.32 | 146,668.98 | 140,786.23 | 176,415.00 | 152,706.25 |

Gustavus Public Library:

The Gustavus Public Library provides the public with a wide selection of materials including nonfiction and fictional books for all ages, fiction and nonfiction DVDs, magazines, kits, and audio material. The library's collection includes items specifically requested by community members, along with books by local and regional authors, books about Alaska and Southeast Alaska, and a selection of recently released materials researched and selected by the library directors. The library also offers public computers and 24/7 WiFi for internet access, as well as free access to e-books and audiobooks. The e-book collection is available for checkout by members of the public who have been issued a library card. The library offers diverse programs and events for all ages, including a Summer Reading program, and supports students at the Gustavus School, homeschooling families, and adult students through services like test proctoring. The library is open six days a week, utilizing a strong core of volunteers to support its daily operation.

The Library Administrative Director is responsible for the overall management of the Gustavus Public Library, project scoping and management for library capital improvement projects, creating purchase orders, ordering supplies, and long-term planning for the library. This position assists the Library Services Director with training and coordinating volunteers. The Library Administrative Director generates the annual departmental operating budget in conjunction with the City Treasurer. She also performs the duties listed below for the volunteer desk sitters.

The Library Services Director oversees operations, services, and creation and implementation of the daily programs that get patrons in the door. The Library Services Director focuses on developing these programs for diverse age groups and interests. This position is responsible for training and supervising volunteers, writing news articles and monthly newsletters, and communicating with the public through email and social media. She collaborates with the Library Administrative Director on matters of general library operations and administration (such as budgeting and ordering library materials), and forms partnerships with other organizations, such as the Gustavus School and National Park Service, to develop library programs that meet the current needs and interests of the community.

The volunteer desk sitters are responsible for recording library use statistics, checking out materials to patrons, checking in and shelving materials, collecting money for copies and faxes, and providing assistance to patrons as they are able.

Personnel:

Library Administrative Director (0.625 FTE)

Library Services Director (0.625 FTE)

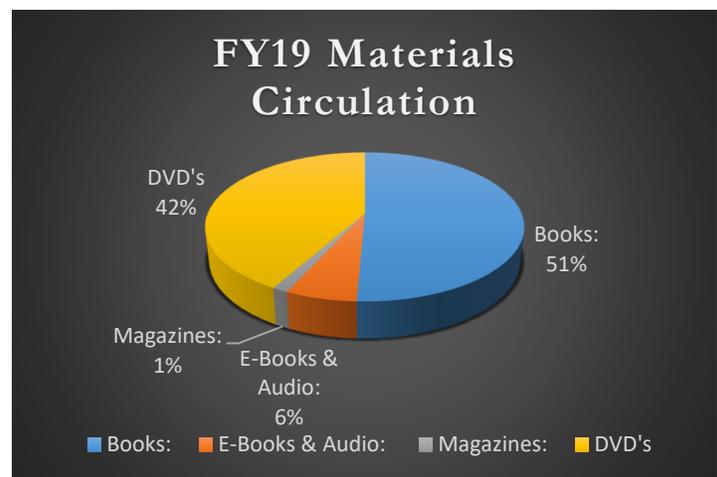
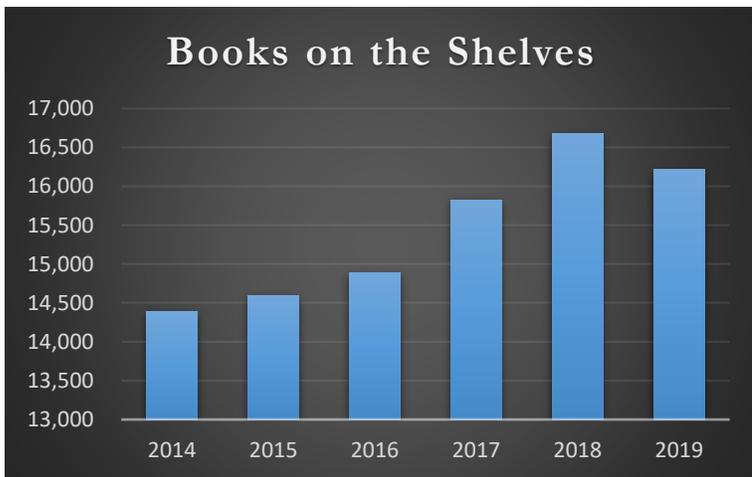
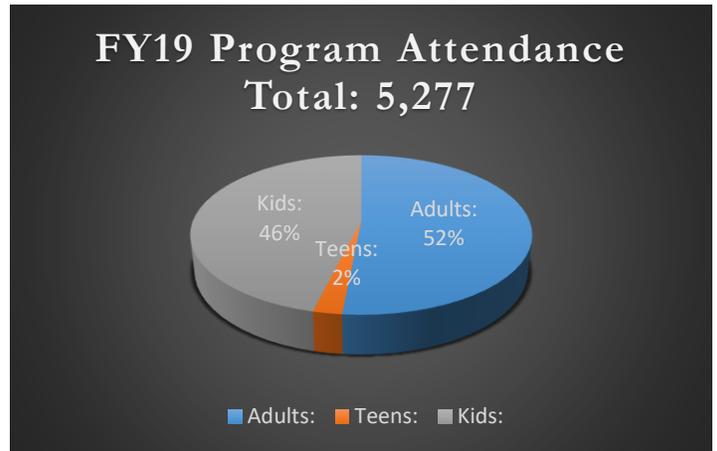
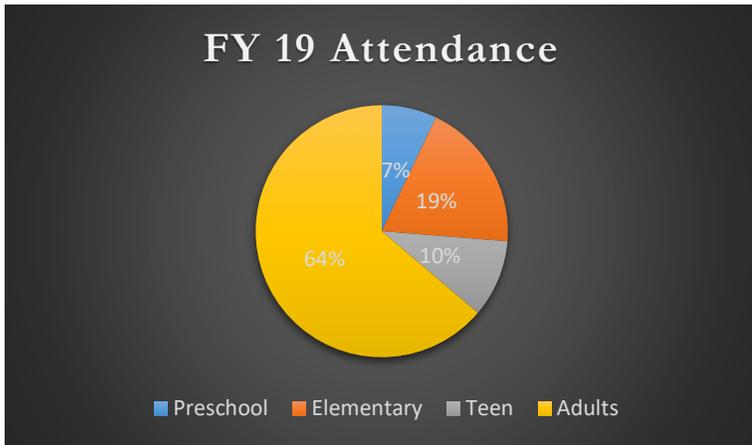
15 desk volunteers, 8 maintenance/projects volunteers, and 18+ events volunteers

Summer Reading Intern: 120 hours

Mission:

The mission of the Gustavus Public Library is to provide community members and visitors of all ages with a welcoming and supportive environment to freely access information, materials, and programming; to support literacy and life-long learning, facilitate connection to place and culture, and meet the recreational, social, intellectual, and cultural needs of the community.

FY19 Statistics:



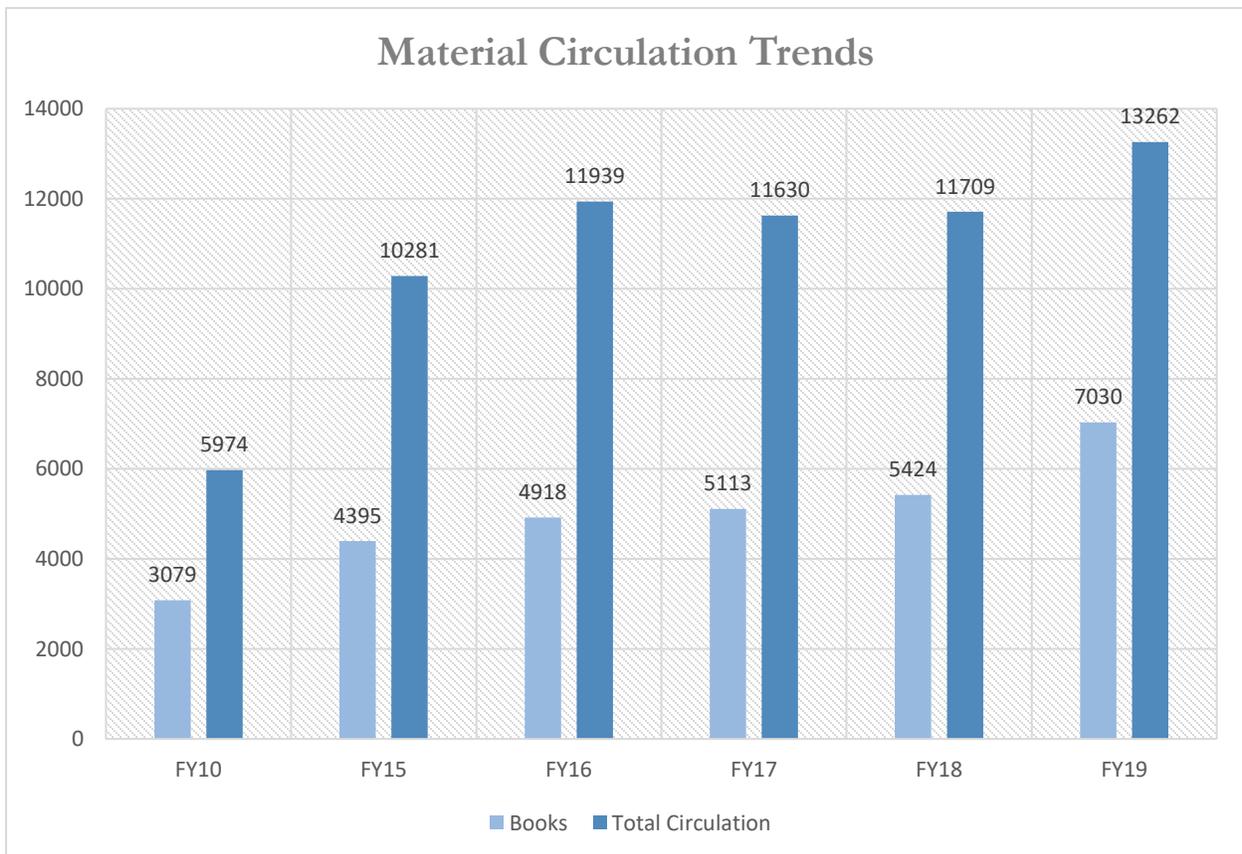
FY20 Accomplishments:

- Expanded programming for patrons, including reviving the book club.
- Increased services for teens in collaboration with the Gustavus School.
- Refreshed the materials in the juvenile non-fiction animal and world culture sections.
- Hosted 488 events, meetings, and classes at the library to date (July 2019-March 2020).
- Had 10,859 visitors at the library to date (July 2019-March 2020).
- Checked out a total of 10,332 library materials to date (July 2019-March 2020).
- Implemented the *1000 Books Before Kindergarten* program funded through the Endowment Fund Grant.
- Completed a major weed of items that were not being checked out to make more room for new and more recently utilized materials.
- Increased fundraising capacity through movie screenings, t-shirts, and book bag sales.
- Developed and implemented an illness plan before the mandated COVID-19 closure.
- Continued to provide check-out service, WiFi, virtual programs, and virtual assistance to patrons throughout the COVID-19 closure.

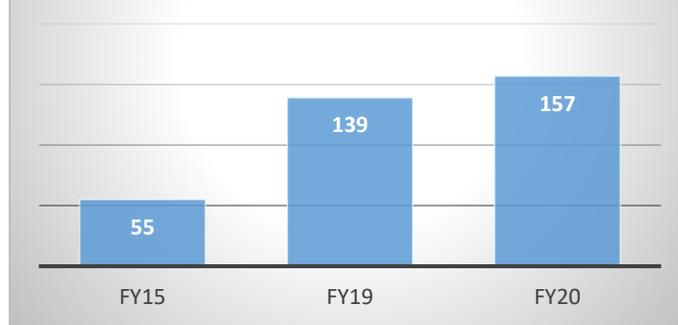
FY21 Goals:

- Roof repair and replacement to be completed.

- Meet the increasing need for Interlibrary Loan services.
- Track and fulfill the community’s growing requests for specific materials and services at the library.
- Refresh outdated materials in the non-fiction sections of the library.
- Work towards solutions to meet needs for additional space for patrons and materials.
- Continue updating the database of library statistics.
- Develop programming (virtual or otherwise) that meets the current needs of community members of all ages, and adapt programming to meet social distancing requirements if deemed necessary.
- Develop lasting and meaningful relationships with community partners to improve services offered at the library.
- Develop protocols and improve cleaning supply stock to ensure staff and volunteers feel safe operating at the library once it is deemed appropriate to do so.
- Improve the cleanliness, organization, and signage at the library to discourage illness spread and promote good hygiene practices.
- Improve virtual presence through social media, website, and virtual materials.
- Improve library’s planning and capacity to maintain service in times of pandemic or other emergency.



Interlibrary Loan (ILL) Trends (FY20 to date)



FY17-FY21 General Fund: Gustavus Public Library Expenditures

| Expense | Actual | Actual | Actual | Budget | Budget |
|--|------------------|------------------|------------------|-------------------|-------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Bank Service Charges | 0.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| Building | 2,520.35 | 16,862.78 | 6,292.35 | 4,965.00 | 5,244.54 |
| Contractual Services | 1,925.00 | 3,328.47 | 0.00 | 5,120.00 | 3,500.00 |
| Dues/Fees | 3,324.80 | 3,724.98 | 4,459.65 | 4,400.00 | 5,250.00 |
| Equipment | 459.56 | 1,683.00 | 651.26 | 500.00 | 830.00 |
| Events & Celebrations | 0.00 | 0.00 | 0.00 | 175.00 | 175.00 |
| Freight/Shipping | 513.56 | 444.14 | 624.81 | 550.00 | 650.00 |
| Fundraising Expenses | 252.00 | 150.02 | 0.00 | 500.00 | 800.00 |
| Library Materials | 266.73 | 295.59 | 317.81 | 600.00 | 600.00 |
| Payroll Expenses | 46,491.36 | 52,412.60 | 67,270.75 | 74,149.31 | 76,284.43 |
| Repair & Replacement Annual Contribution | 0.00 | 0.00 | 4,028.00 | 10,267.13 | 4,299.27 |
| Supplies | 1,369.82 | 2,673.64 | 2,235.29 | 2,900.00 | 1,500.00 |
| Supplies - Program | 0.00 | 0.00 | 726.02 | 1,010.00 | 1,000.00 |
| Telecommunications | 3,994.26 | 5,768.39 | 4,831.05 | 5,900.00 | 5,450.00 |
| Training | 148.50 | 112.50 | 112.50 | 500.00 | 0.00 |
| Travel | 637.45 | 98.37 | 5.39 | 1,500.00 | 0.00 |
| Utilities | 4,357.71 | 5,634.27 | 6,797.85 | 7,400.00 | 6,900.00 |
| Total Expense | 66,261.10 | 93,213.75 | 98,377.73 | 120,461.44 | 112,508.24 |

Gustavus Volunteer Fire Department:

The Gustavus Volunteer Fire Department (GVFD) provides Emergency Medical Services (EMS) and responds to fire calls within the City of Gustavus and has a memorandum of agreement to respond within Glacier Bay National Park upon request. Emergency services are provided by the city with an equipped ambulance, fire engine, and two water tenders that are stocked with proper equipment to tackle most emergencies.

GVFD is composed of a full-time Fire Chief who currently oversees 30 volunteers that bring a variety of skills to the department. The GVFD volunteers are organized into three categories: Dispatchers, EMS, and Fire. The volunteers started the Gustavus Volunteer Fire Department Association, a non-profit social organization that was formed in 2016 to coordinate volunteer fundraisers and to help support the GVFD volunteers.

The Fire Chief is responsible for the overall management of the GVFD, project scoping and management for GVFD capital improvement projects, creating purchase orders, ordering supplies, and long-term planning for the GVFD. The fire chief generates the annual departmental operating budget in conjunction with the City Treasurer. The fire chief develops and conducts weekly evening trainings for the volunteers, alternating between EMS and fire.

Personnel:

Fire Chief (1 FTE)
Assistant Chief (Volunteer)
Fire Captain (Volunteer)
EMS Captain (Volunteer)
30 volunteers within the 3 divisions

Mission:

To serve our community before, during, and after an emergency.

Calendar Year 2019 Statistics:

- 63 incidents. 49 EMS calls, 14 fire calls
- Volunteers donated 1124 hours

FY20 Accomplishments:

- Received a grant to acquire and install a Tsunami Siren (mass warning siren)
- 11 new Emergency Trauma Technicians (ETTs) roaming the streets
- Federal Emergency Management Agency (FEMA) Hazard Mitigation plan is completed
- New public fire danger sign
- Small Community Emergency Response Plan is completed
- Installed new gurney in the Ambulance
- In response to the COVID-19 pandemic, stood up the Emergency Operations Center (EOC) and Incident Command System (ICS).
- Worked closely with staff and the Mayor regarding resolutions declaring an emergency, mandating social distancing, and regarding travel into and out of Gustavus in response to COVID-19.
- Networked with other EMS leaders in Southeast Alaska to compare strategies, source supplies, and share knowledge regarding COVID-19 preparation and response.

- Worked closely with volunteers and the Gustavus Clinic to mitigate the threat of COVID-19.
- Answered countless inquiries regarding travel into Gustavus. Organized volunteers to respond to citizens and businesses regarding travel and summer operations.

FY21 Goals:

- Continue to build wildland firefighting team and resources
- Create a local emergency planning group
- Recruit and retain volunteers
- Bring in the best training possible for the volunteers
- Promote more community training and awareness programs
- Stipend for volunteers

FY17-FY21 General Fund: Gustavus Volunteer Fire Department Expenditures

| Expense | Actual | Actual | Actual | Budget | Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Administrative Costs | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| Bank Service Charges | 0.00 | 0.00 | 25.00 | 25.00 | 25.00 |
| Building | 1,577.45 | 1,953.17 | 3,798.98 | 1,950.00 | 6,222.55 |
| Cash Short/Over | 489.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contractual Services | 10,961.24 | 8,162.52 | 9,294.39 | 10,000.00 | 2,000.00 |
| Ambulance Billing Expense | 0.00 | 400.00 | 1,371.10 | 1,600.00 | 1,200.00 |
| Dues/Fees | 99.00 | 138.00 | 90.00 | 250.00 | 250.00 |
| Equipment | 2,581.70 | 8,242.26 | 1,451.96 | 2,000.00 | 2,000.00 |
| Freight/Shipping | 600.35 | 155.04 | 329.09 | 250.00 | 350.00 |
| Fundraising Expenses | 1,620.71 | 1,287.62 | 0.00 | 0.00 | 0.00 |
| Occupational Health | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| Payroll Expenses | 73,307.50 | 83,972.32 | 86,839.40 | 86,678.68 | 93,144.66 |
| Relocation | 913.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| Repair & Replacement Annual Contribution | 0.00 | 0.00 | 4,235.23 | 4,454.47 | 9,839.80 |
| Stipend | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| Supplies | 5,607.17 | 6,231.28 | 7,073.25 | 7,500.00 | 4,000.00 |
| Telecommunications | 4,124.37 | 7,050.87 | 5,822.37 | 6,000.00 | 5,800.00 |
| Training | 3,221.96 | 6,168.79 | 7,536.19 | 5,500.00 | 4,000.00 |
| Travel | 3,829.79 | 3,075.40 | 4,201.81 | 16,865.00 | 2,500.00 |
| Utilities | 4,076.07 | 3,873.10 | 4,174.83 | 3,500.00 | 3,400.00 |
| Vehicle | 2,789.04 | 5,301.56 | 5,002.48 | 6,990.00 | 6,585.67 |
| Total Expense | 115,799.64 | 136,036.93 | 141,246.08 | 154,063.15 | 144,317.68 |

Marine Facilities Department:

The City of Gustavus Marine Facilities Department oversees and maintains the wooden floats at the Gustavus Public Dock (maintained by Alaska State DOT) and the Salmon River Boat Harbor (SRBH), including the boat launch and attached floats. The Gustavus Dock float system is used extensively during the summer months by the local charter fleet, commercial fisherman, sightseeing vessels, and private citizens. The tidally-influenced Salmon River Boat Harbor offers a boat launch used by private citizens, charter and commercial operators, and landing crafts delivering freight. There is also a barge landing, short and long-term pay storage areas, short-term parking, a kayak storage area, and a number of privately maintained floats in various stages of usability/disrepair. Waterless restrooms were constructed at the beach in 2014 and at the Salmon River Park in 2016. These are maintained by the Marine Facilities Department. The Marine Facility Department also walks the Gustavus beach and Salmon River Boat Harbor collecting trash and keeping the areas free of debris.

The City of Gustavus has established fees for commercial vessels (\$500 per year), private vessels (\$60 per year), long-term storage (\$150 per year/\$20 per month), and transient fees for daily use /moorage for unregistered vessels (fees vary).

The Marine Facilities Coordinator (MFC) monitors the Gustavus Dock and Salmon River Boat Harbor 6 days a week in the summer months with additional intermittent duties in both the spring and fall shoulder seasons. These include but are not limited to beach projects, float maintenance, and infrastructure improvements. The latter include the Gustavus Public Library, Gustavus Volunteer Fire Department, and City Hall improvements.

The MFC collects transient moorage fees, encourages vessel owners to obtain registration stickers, and encourages users to follow City of Gustavus policies per Title 8 of the Gustavus Municipal Code. The MFC also assists in the moving of floats to and from the dock to the boat harbor in the spring and fall. The MFC is responsible for tracking use at the Gustavus Dock and boat harbor and recording statistics listed later in this narrative, as well as any other requested by the City Council or its agents (e.g. the Gustavus Marine Facilities Committee and the City Administrator). The MFC also works with state, federal, and local government entities to ensure a safe and environmentally-friendly environment in and on the waterways adjacent to Gustavus and Glacier Bay National Park.

The City Treasurer and the Marine Facilities Coordinator are responsible for the project scoping and management for capital improvement projects, creating purchase orders, ordering supplies, and long- term planning for Gustavus's Marine Facilities. The City Treasurer generates the annual departmental operating budget in conjunction with the Mayor and the Marine Facilities Coordinator.

The Marine Facilities Advisory Committee was reinvigorated in FY20 and consists of a Council member, Marine Facilities Coordinator (non-voting member), and four citizens. A master plan for the Marine Facilities is being developed and will be linked to amendments in Title 8.

Additional planning for the Salmon River Boat Harbor includes coordinating a fish waste recycling program in conjunction with the DRC in an effort to reduce illegal dumping of fish carcasses and enhance the DRC's composting program. Other suggested improvements to the Salmon River Boat Harbor include kiosks providing information on the local flora and fauna of the area, picnic tables, and barbeque pits.

Personnel:

Marine Facilities Coordinator/Harbormaster (0.41 FTE)

Mission (Municipal Code Section 8.01.010):

- To provide for the safe and efficient use, and orderly management and control of all harbor facilities owned, managed or operated by the City of Gustavus, including but not limited to the Small Vessel Float System and its interface with the State of Alaska-owned Gustavus Multi-Modal Marine Facility, and the City of Gustavus-owned Salmon River Small Boat Harbor Facility.
- To protect and preserve the lives, health, safety, and well-being of persons who use, work or maintain property at the city-owned and maintained harbor facilities.
- To protect public property.
- To prevent fire or health hazards and abate nuisances.
- To prevent the use of the harbor facilities for derelict vessels and property.
- To ensure adequate financial resources are available to acquire, plan, design, construct, equip, operate, maintain, or replace harbor facilities through the assessment of user fees or through other means.
- To maintain a user-friendly facility.

CY19 Statistics:

- 342 pounds of recyclables and 662 pounds of trash removed from beach receptacles.
- 102 motorized vessels, 30 commercial vessels, 6 private non-motorized vessels, and 51 commercial* non-motorized vessels were registered.

(* This is the first-year commercial non-motorized vessels were charged a fee. In the past some operators have paid a trailer fee.)

CY19 Accomplishments:

- Removal of derelict vessels and hundreds of pounds of metal, debris, old batteries, etc. from the Salmon River Boat Harbor.
- Worked with state and federal agencies and local government to coordinate the clean-up effort when the F/V Ocean Raider sank.
- Worked with state and federal agencies and was the on-site entity during the P/V Cyrus gas/oil spill and the dumping of waste barrels taken off the P/V Cyrus.
- Continued maintenance of Gustavus Marine Facilities.

CY20 Goals:

- Adoption of Marine Facilities Master Plan.
- Continue Salmon River Boat Harbor clean up per the Capital Improvement Plan as directed in the SRBH clean-up project scoping document.
- Reinstallation of the damaged steel mooring float to the Gustavus Dock in spring of 2020.
- Continue planning process for SRBH Fish Waste Disposal Station in conjunction with DRC Compost capital project (previously slated to be completed in CY2020).
- Start the process of utilizing the additional floats no longer being used at the Gustavus Dock in the Salmon River Boat Harbor.
- Continue maintenance of Gustavus Marine Facilities.

FY17-FY21 General Fund: Marine Facilities Expenditures

| | Actual | Actual | Actual | Budget | Budget |
|---|------------------|------------------|------------------|------------------|------------------|
| | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Expense | | | | | |
| Administrative Costs | 0.00 | 0.00 | 240.00 | 0.00 | 0.00 |
| Building | 0.00 | 744.87 | 2,400.60 | 3,150.00 | 3,851.75 |
| Contractual Services | 3,550.00 | 3,000.00 | 3,000.00 | 3,500.00 | 13,500.00 |
| Equipment | 0.00 | 100.00 | 167.94 | 100.00 | 100.00 |
| Freight/Shipping | 59.44 | 182.63 | 97.51 | 200.00 | 200.00 |
| Marine Facilities: Insurance, Maint & Repairs | 4,796.04 | 6,728.31 | 4,164.15 | 4,625.00 | 3,368.37 |
| Payroll Expenses | 11,863.40 | 15,190.77 | 19,794.31 | 30,257.76 | 23,076.26 |
| Repair & Replacement Annual Contribution | 0.00 | 0.00 | 7,482.27 | 7,482.27 | 7,482.27 |
| Supplies | 1,262.85 | 1,307.25 | 1,729.98 | 1,500.00 | 500.00 |
| Telecommunications | 0.00 | 0.00 | 240.00 | 240.00 | 240.00 |
| Vehicle | 0.00 | 0.00 | 954.30 | 1,200.00 | 1,000.00 |
| Total Expense | 21,531.73 | 27,253.83 | 40,271.06 | 52,255.03 | 53,318.65 |

Roads Department:

The City of Gustavus provides road maintenance and snow plowing services for 24 miles of dirt/gravel roads within the city limits through annual contracts to local businesses. The City Council Roads liaison and City Administrator are responsible for the project scoping and management for capital improvement projects, creating purchase orders, issuing orders for snow plowing, and long-term planning for the Roads Department. The City Treasurer generates the annual departmental operating budget in conjunction with the Mayor and the City Administrator.

The State of Alaska DOT/PF is responsible for maintenance and plowing of all paved roads within the City limits, the public dock, and the Gustavus Airport. Glacier Bay National Park plows and maintains the road to Bartlett Cove beginning at the Park boundary.

Road maintenance was heavily subsidized by National Forest Receipts (NFR) in the past. The annual distribution of these encumbered funds has dwindled to anywhere from almost nothing to about half of the road maintenance budget in recent years. The City of Gustavus continues to spend encumbered funds in reserve from past years' NFR towards road maintenance. When these funds are used up this fiscal year, this department will need to be fully funded within the operating budget or by using other reserve funds.

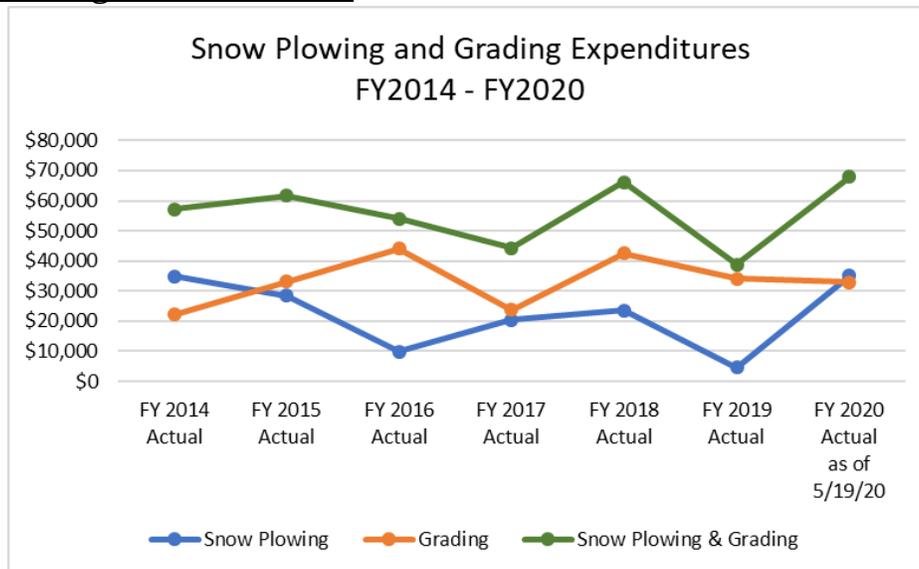
Personnel:

Volunteer City Council Member

Mission:

To provide maintenance services within the city limits for all constructed, publicly dedicated roadways except those maintained by the State of Alaska Department of Transportation and Public Facilities or by the U.S. Department of the Interior, National Park Service.

Statistics through FY20-to-date:



Note: this graph does not include other road maintenance expenses such as hauling pit run material, brushing, or special projects (e.g. washout repair, signage, ditch cleaning).

FY20 Accomplishments:

- Seven snowfall events requiring plowing
- Completed Fairweather Road ditch cleaning and installed culverts on Pleasant Avenue
- Completed Willow Way ditch repair
- Installed signs for Nagoonberry Trail and City Hall
- Two Rink Creek Road washout repairs
- Grandpas Farm Road washout repair at the culvert
- Sold the roadside brusher that was no longer in use

FY21 Goals:

- Funding of a capital project to create an overall city road improvements strategy after consultation with a roads engineer and using the newly acquired LIDAR mapping, per Capital Improvement Plan
- Funding of engineering for Good River bridge repairs and bank stabilization, per Capital Improvement Plan

FY17-FY21 General Fund: Roads Expenditures

| | | Actual | Actual | Actual | Budget | Budget |
|----------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Expense | | | | | | |
| | Dues Fees | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 |
| | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Freight/Shipping | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Road Maintenance | | | | | |
| | Snow Plowing | 20,526.60 | 23,592.50 | 4,668.98 | | |
| | Grading | 23,800.00 | 42,605.75 | 34,129.50 | | |
| | Hauling Pit Run Material | 23,418.00 | 21,732.00 | 13,982.00 | | |
| | Brushing | 2,365.00 | 12,449.99 | 15,267.50 | | |
| | Other | 3,000.00 | 2,820.00 | 16,949.00 | 85,000.00 | 100,000.00 |
| | Total Road Maintenance | 73,109.60 | 103,200.24 | 84,996.98 | 85,000.00 | 100,000.00 |
| | Vehicle:Mileage | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| Total Expense | | 73,109.60 | 103,200.24 | 85,021.98 | 85,100.00 | 100,000.00 |

Lands Department:

The City of Gustavus owns several parcels of land within the City of Gustavus, apart from the land that the City departmental facilities are located on. Only lands generating revenue for the Lands Department are discussed here. The city owns a parcel of land near the school gym that includes the old Post Office/Preschool building (currently used for City storage) and equipment used by AT&T and ACS that pay a lease annually (\$6157 and \$3658.20, respectively). GCI has an annual lease of \$2905.15 for a Rural Earth Station.

The city also owns the “gravel pits”, a parcel of land at the conjunction of Wilson Road and Rink Creek Road. Pit run gravel material extraction contracts are awarded each year to contractors extracting and selling material. The City also retains one of the gravel pit ponds for the road maintenance contractor to extract material for the City roads.

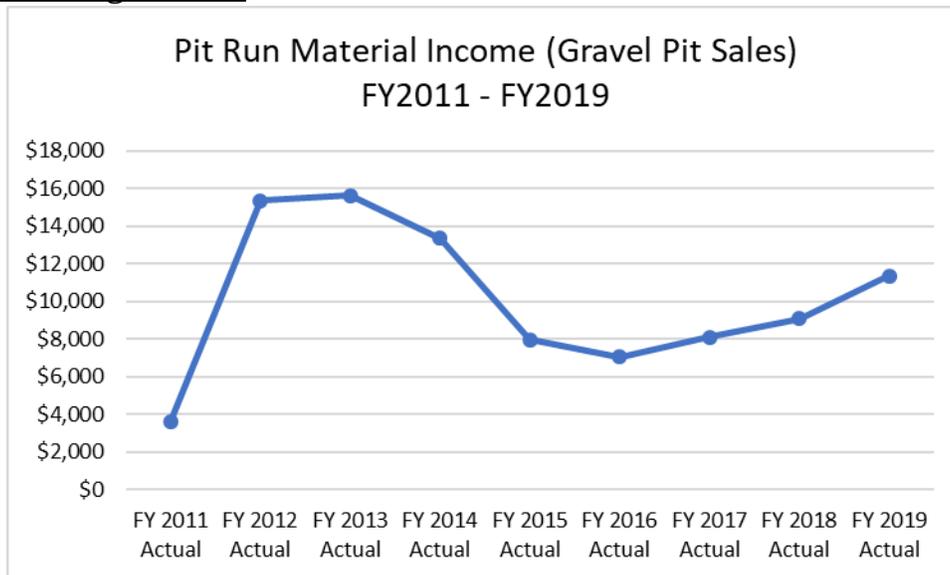
Various City Council members are responsible for the project scoping and management for capital improvement projects and long-term planning for the Lands Department. The treasurer is responsible for the advertisement, execution, and administration of City contracts and for collection of gravel pit and lease income. The treasurer generates the annual operating and capital improvement budgets in conjunction with the Mayor and City Administrator.

Platting authority in Gustavus is done by the State of Alaska for the unorganized borough.

Personnel:

None

Statistics through FY19:



FY20 Accomplishments:

- Increased pit run material sale amount to \$6.00/cubic yard.
- Land survey of the gravel pit parcel

FY21 Goals:

- Formal acquisition of the Salmon River Park/City Hall/firehall parcel and adjoining parcel to the north
- LIDAR (Light Detection and Ranging) mapping completion, per Capital Improvement Plan
- Formulation of a plan for the future of pit run material in Gustavus
- Formation of a Gravel Pit Fund savings account, with a line-item in the operating budget diverting some revenue to savings

FY17-FY21 General Fund: Lands Expenditures

| | | Actual | Actual | Actual | Budget | Budget |
|----------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Jul '16 - Jun 17 | Jul '17 - Jun 18 | Jul '18 - Jun 19 | Jul '19 - Jun 20 | Jul '20 - Jun 21 |
| Expense | | | | | | |
| | Administrative Costs | 0.00 | 0.00 | 13,832.01 | 2,000.00 | 0.00 |
| | Contractual Services | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| | Gravel Pit Fund | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| | Professional Services | 0.00 | 0.00 | 1,520.00 | 0.00 | 0.00 |
| Total Expense | | 0.00 | 0.00 | 15,352.01 | 17,000.00 | 6,000.00 |